OIG Office of Inspector General

Federal Labor Relations Authority

SEMIANNUAL REPORT TO THE CONGRESS



April 1, 2023 – September 30, 2023

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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, 2023 to September 30, 2023. The most significant activities of the OIG during the second half of Fiscal Year (FY) 2023 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 4 engagements: (1) Quality Review of FLRA OIG Audit Operations for the Period April 1, 2022 through March 31, 2023 (Report MAR-23-03); (2) Evaluation of the FLRA's Preparedness Against Cyber Security Attacks (Report No. MAR-23-04); (3) Evaluation of the FLRA's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2023 (MAR-23-05); and (4) Review of FLRA's Contract File Management System (MAR-23-06).

Dembo Jones under contract with the FLRA OIG contracted with Rocha & Company P.C. to conduct a quality assurance review of the OIG audit operations (MAR-23-03). The review resulted in a rating of pass.

The OIG contracted with Dembo, Jones, P.C. (Dembo Jones), an independent public accounting firm, to evaluate FLRA's preparedness against cyber security attacks (MAR-23-04). This year's testing identified no new findings.

Under contract with the OIG, Dembo Jones conducted an evaluation of the FLRA's compliance with the Federal Information Security Modernization Act of 2014 for FY 2023 (MAR-23-05). Dembo Jones noted that FLRA has 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 one new finding. FLRA had no prior year issues to follow up on.

The OIG conducted a Review of FLRA's Contract File Management System (MAR-23-06). We determined that FLRA failed to develop and maintain policy

and procedures regarding contract file management. We made two recommendations.

Investigations Highlights

The FLRA OIG received 428 hotline inquiries. Of the 428 hotline inquiries received, 97 percent of the inquiries were resolved by the OIG, less than 2 percent were referred to other OIGs for disposition and 4 opened inquiries.

Ongoing Audits and Reviews

The OIG has 5 ongoing audits and reviews including the following:

- 1. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (MC-24-01);
- 2. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2023 (AR-24-01);
- 3. Management Letter for Fiscal Year 2023 Audit of the Federal Labor Relations Authority's Financial Statements (AR-24-02);
- 4. Statement on Auditing Standards AU-C Section 260 Letter (AR-24-03); and
- 5. Audit of the Federal Labor Relations Authority's Charge Card Program and Risk Assessment (Report No. AR-24-04).

Looking Ahead

The OIG plans to initiate the following audits and reviews during the first half of FY 2024:

- 1. Federal Labor Relations Authority's Compliance with the Payment Integrity Information Act of 2019 in the FY 2023 PAR (MAR-24-01);
- 2. Privacy Audit (AR-24-05); and
- 3. Quality Review of FLRA OIG Audit Operations for the Period April 1, 2023 through March 31, 2024 (Report MAR-24-02).



Dana A. Rooney Inspector General

Federal Labor Relations Authority Overview

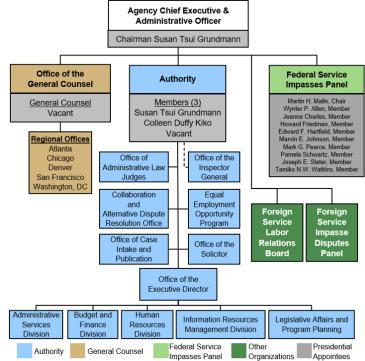
Mission

Consistent with its statutory mandate, FLRA's 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.





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 (IG) 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;
- 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.

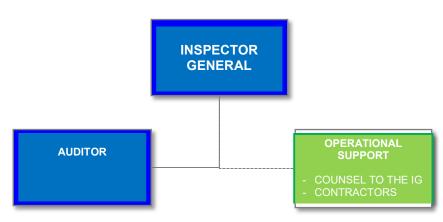


Figure 2. FLRA Office of Inspector General Organization Chart

Office of Inspector General Activities

During this semi-annual period, the OIG completed 4 engagements.

We **issued 4** reports during this reporting period.

Completed Audits, Reviews and an Evaluation

1. Quality Review of FLRA OIG Audit Operations for the Period April 1, 2022 through March 31, 2023 (Report MAR-23-03)

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, 2022 through March 31, 2023. FLRA OIG can receive a rating of pass; pass with deficiency(ies) or fail. A report was issued on May 15, 2023, and the FLRA OIG received a rating of pass.

2. Evaluation of the FLRA's Preparedness Against Cyber Security Attacks (Report No. MAR-23-04)

Dembo Jones, P.C. (Dembo Jones), on behalf of the FLRA OIG, conducted an independent evaluation of the agency's preparedness against cyber security attacks. Dembo Jones' evaluation focused on FLRA's information security as it relates to compliance against National Institute of Standards and Technology Special Publication 800-61, "Computer Security Incident Handling Guide".

In our May 3, 2023, Dembo Jones noted for the FY 2023 evaluation, FLRA has taken significant steps to improve the information security program. We also noted that the FLRA does take information security weaknesses seriously. This year's testing identified no new findings.

3. Evaluation of the FLRA's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2023 (MAR-23-05)

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 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 2023 using guidelines established by FISMA, OMB, and the National Institute of Standards and Technology. A report was issued July 27, 2023. During the FY 2023 FISMA evaluation, Dembo Jones performed a test on controls and a vulnerability assessment on the FLRA network. This year's testing identified one new finding, related to Policies. FLRA had no prior year issues to follow up on.

4. Review of FLRA's Contract File Management System (MAR-23-06)

The OIG conducted a review of the FLRA's contract file management system. Our work was limited to reviewing, as of June 1, 2023, the status of FLRA's contract file management system and related policies and procedures.

We determined that FLRA failed to develop and maintain policy and procedures regarding contract file management. As a result, we determined that FLRA did not maintain contract files in accordance with the Federal Acquisition Regulation (FAR). We made two recommendations and will perform a follow-up review in Fiscal Year 2024. Ongoing... We currently have **5** audits and reviews.

Ongoing Audits and Reviews

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

1. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (Report No. MC-24-01)

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.

We will consider the accomplishments the FLRA reported as of August 31, 2023 to identify the top management and performance challenges facing the FLRA in FY 2024. The OIG plans to issue a report in the first half of FY 2024.

2. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2023 (Report No. AR-24-01)

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. We plan to issue a report in the first half of FY 2024.

3. Statement on Auditing Standards AU-C Section 265 Letter for Fiscal Year 2023 (Report No. AR-24-02)

Dembo Jones will issue a Management Letter for Fiscal Year 2023 Audit of the Federal Labor Relations Authority's Financial Statements will be issued first half of FY 2024.

4. Statement on Auditing Standards AU-C Section 260 Letter for Fiscal Year 2022 (Report No. AR-24-03)

Dembo Jones will issue the Statement on Auditing Standards AU-C Section 260 letter, "The Auditor's Communication With Those Charged With Governance" in the first half of FY 24. The letter provides a framework for

effective communication between the auditor and client in relation to the audit of the financial statements.

5. Audit of the Federal Labor Relations Authority Charge Card Program and Risk Assessment for Fiscal Year 2023 (Report No. AR-24-04)

Dembo Jones under the direction of the OIG conducted an audit as part of the Charge Card Abuse Prevention Act of 2012. The purpose of the audit was to test the effectiveness of internal controls over the Government purchase and travel card program. We plan to issue the audit report on FLRA's purchase and travel card program in the first half of FY 2024.

Planned Audits and Reviews

The OIG plans to initiate the following audits and reviews during the first half of FY 2024:

- 1. Federal Labor Relations Authority's Compliance with the Payment Integrity Information Act of 2019 in the FY 2023 PAR (MAR-24-01);
- 2. Privacy Audit (AR-24-05); and
- 3. Quality Review of FLRA OIG Audit Operations for the Period April 1, 2023 through March 31, 2024 (Report MAR-24-02).

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 no opened investigations.

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

Planned... The 1st half of FY 2024, we plan to initiate **3** audits and reviews. Over 97% of the

OIG or within the

FLRA.

hotline inquiries were

resolved by either the

to other entities, such as other FLRA offices, Federal agencies and local or state governments.

During the reporting period, we received 428 hotline inquiries. These hotline inquiries were received via the following methods: 98 telephone calls, 234 OIG Website submissions and 96 letters/emails. The OIG resolved 416 of the inquiries, referred 8 to other OIGs for disposition, and has four opened inquiries.

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 Council of Inspectors General on Integrity and Efficiency (CIGIE) on a reimbursable basis.

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

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	10
Section 5(a)(1)	Significant problems, abuses, and deficiencies relating to the administration of programs and operations	
Section 5(a)(2)	Recommendations with respect to significant problems, abuses, or deficiencies	
Section 5(a)(3)	Significant recommendations included in previous reports on which corrective action has not been taken (Table 1)	14-15
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)	16
Section 5(a)(7)	Summary of significant reports	
Section 5(a)(8)	Statistical table – Reports with questioned costs (Table 3)	
Section 5(a)(9)	Statistical table – Recommendations that funds be put to better use (Table 4)	
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)	
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	
Section 5(a)(13)	Information under section 804(b) of the Federal Financial Management Improvement Act of 1996	None

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)	
Section 5(a)(17)	Statistical Table – Investigative Reports (Table 6)	20
Section 5(a)(18)	Description of metrics used for developing the data for the statistical table under Section 5(a)(17)	
Section 5(a)(19)	Report on each investigation involving a senior Government employee where allegations of misconduct were substantiated	
Section 5(a)(20)	Description of whistleblower retaliation	
Section 5(a)(21)	(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	
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 2023 Freedom of Information Act Requests

Activity	Total
Number of Freedom of Information Act (FOIA) Requests Received	14
Number of FOIA Requests Processed	
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 withUnimplemented 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: 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. 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. 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.
Audit of the Federal Labor Relations Authority Charge Card Program and Risk Assessment for FY 2022 (AR-23-04) January 20, 2023	 GSA SmartPay states "A Card-Not-Present Transaction is a transaction conducted without a physical card. Examples include purchase by phone, fax, or online. When placing your order, make sure you identify the purchase as an OFFICIAL GOVERNMENT PURCHASE so that it will be exempt from federal taxes and, if applicable exempt from state/ local taxes." We recommend purchase card holders implement the GSA SmartPay terms and complete and submit GSA statements, when necessary, for online purchases.

FLRA's Compliance with PIIA in the FY 2022 PAR (MAR-23-01) January 24, 2023	
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Table 2. Listing of Reports Issued

Report Number	Subject Matter	lssue Date	Report Title	Questioned Cost	Unsupported Cost	Funds Put to Better Use
MAR-23- 03	Review	5/15/23	Quality Review of FLRA OIG Audit Operations for period April 1, 2022 through March, 31, 2023	\$0	\$0	\$0
MAR-23- 04	Review	5/3/23	Evaluation of the FLRA's Preparedness Against Cyber Security Attacks	\$0	\$0	\$0
MAR-23- 05	Review	7/27/23	Evaluation of the FLRA's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2023	\$0	\$0	\$0
MAR-23- 06	Review	9/14/23	Review of FLRA's Contract File Management System	\$0	\$0	\$0

Table 3. Reports with Questioned Costs

	Description	Number of Reports	Questioned Costs	Unsupported Costs
decis comn	hich no management ion has been made by the nencement of the ting period.	0	\$0	\$0
	n were issued during the ting period.	0	\$0	\$0
	Subtotals (A + B)	0	\$0	\$0
decis	hich a management ion was made during the ting period.	0	\$0	\$0
	ollar value of disallowed osts; and	0	\$0	\$0
=	ollar value of costs not sallowed.	0	\$0	\$0
decis	hich no management ion was made by the end reporting period.	0	\$0	\$0
decis	hich no management ion was made within 6 hs of issuance.	0	\$0	\$0

Table 4. Recommendations That Funds BePut to Better Use

Description	Number of Reports	Funds Put to Better Use
 A. For which no management decision I been made by the commencement of reporting period. 		\$0
 B. Which were issued during the reporting period. 	ng 0	\$0
Subtotal	s (A + B) 0	\$0
C. For which a management decision wa during the reporting period.	as made 0	\$0
i. Dollar value of recommendations were agreed to by management; a	ů ří	\$0
i. Dollar value of recommendations were not agreed to by manageme	0	\$0
D. For which no management decision I been made by the end of the reportin period.		\$0
E. For which no management decision water made within 6 months of issuance.	was 0	\$0

Table 5. Summary of Reports For Which NoEstablishment Comment Was Returnedwithin 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 June 15, 2023, the Appalachian Regional Commission, OIG issued a Modified Peer Review Report and opined that the established policies and procedures for the audit function on March 31, 2023, were current and consistent with applicable professional standards as stated.

Peer Review Planned on FLRA OIG Audit Operations

The next peer review planned for FLRA OIG will be in calendar year 2026.

Peer Review Conducted by FLRA OIG on another OIG

The FLRA OIG plans to conduct a peer review of the Federal Maritime Commission, Office of Inspector General in the second half of FY 2024.

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		
Dembo Jones	Dembo, Jones, P.C.		
FISMA	Federal Information Security Management Act of 2002		
FLRA	Federal Labor Relations Authority		
FOIA	reedom of Information Act		
FY	Fiscal Year		
GAGAS	Generally Accepted Government Auditing Standards		
IG	nspector General		
MOU	Memorandum of Understanding		
OIG	Office of Inspector General		
ОМВ	Office of Management and Budget		
PIIA	Payment Integrity Act of 2019		

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 (877)740-8278 Fax (202)208-4535 Web FLRA.gov/OIG