



America the Beautiful

**FEDERAL LABOR RELATIONS AUTHORITY
OFFICE OF INSPECTOR GENERAL**

**38th SEMIANNUAL REPORT
TO THE CONGRESS**

**April 1, 2007
through
September 30, 2007**

Date Issued: October 30, 2007

EXECUTIVE SUMMARY

This is the 38th Semi-Annual report issued by the Office of the Inspector General (OIG) at the Federal Labor Relations Authority (FLRA). This report, submitted pursuant to section 5 of the Inspector General Act, summarizes the major activities and accomplishments of the FLRA Inspector General for the period of April 1, 2007 to September 30, 2007.

During this reporting period, the FLRA Inspector General closed and submitted the 2006 Financial Statement Report to the Chairman, FLRA on August 13, 2007. The FLRA Inspector General, processed 1 hotline call and completed 3 out of 6 investigations during this reporting period. During this reporting period, the Executive Counsel of Integrity and Efficiency (ECIE) conducted an Advisory Review at the request of the FLRA Inspector General to help update investigation processes and policy in accordance with the Presidential Council of Integrity and Efficiency (PCIE)/ECIE updated investigation requirements.

During this reporting period, the FLRA Inspector General conducted two internal surveys relating to FLRA issues. The first survey related to FLRA's management compliance with Financial Information Security Management Act (FISMA). The second survey conducted was the 2007 Employee Survey which has not yet been issued. During this reporting period, the FLRA Inspector General also responded to specific Inspector General surveys requested by the General Services Administration (GSA), and Project of Government Oversight. The FLRA Inspector General conducted a FISMA evaluation and template and submitted the 2007 FISMA Report to the FLRA Chairman on September 11, 2007.

During this reporting period, the Inspector General provided management with a list of opened oversight findings and recommendations for corrective actions from 1998 to the current time and again requested management's response regarding the projected time these corrective actions would be implemented. No response to this request has yet been provided by FLRA management.

During this reporting period, contracted auditors issued the 2006 Financial Statement Audit and began the 2007 Financial Statement audit. Information required for the 2006 Financial Statement Audit was not properly provided by management so that the audit could be completed on time and issued during 2006. FLRA management is so far responding properly to the 2007 Financial Statement Audit requirements.

THE FEDERAL LABOR RELATIONS AUTHORITY

The FLRA is an independent agency responsible for directing the labor-management relations for 1.9 million non-postal Federal employees worldwide, nearly 1.1 million of who are exclusively represented in approximately 2,200 bargaining units. The FLRA is charged by the Federal Service Labor-Management Relations (The Statute), section 7105, with providing leadership in establishing policies and guidance relating to Federal sector labor-management relations, resolving disputes arising among Federal agencies and unions representing Federal employees, and ensuring compliance with the Statute.

The FLRA represents the Federal government's consolidated approach to labor-management relations. The FLRA is "three components in one," fulfilling legal statutory responsibilities through the Authority, the Office of General Counsel and the Federal Service Impasses Panel. The FLRA has 7 regional offices and one satellite office. The FLRA also provides staff support to two other organizations – the Foreign Service Impasses Disputes Panel and the Foreign Service Labor Relations Board.

The Authority is a quasi-judicial body with three full-time Members who are appointed for 5-year terms by the President, with the advice and consent of the Senate. One member is appointed by the President to serve as Chairman of the Authority and as Chief Executive and Administrative Officer of the FLRA.

The Authority adjudicates disputes arising under the Statute, deciding cases concerning the negotiability of collective bargaining agreement proposals, unfair labor practice (ULP) allegations, representation petitions, and exceptions to grievance arbitration awards. In addition, consistent with its statutory responsibility to provide leadership in establishing policies and guidance, the Authority assists Federal agencies and unions in understanding their rights and responsibilities under the Statute and resolving their disputes through interest-based problem-solving rather than adjudication.

In addition to the three Member Offices, the Authority component of the FLRA also houses the Office of Administrative Law Judges, the Office of Case Adjudication, and the Office of the Solicitor, the Office of the Executive Director, and the Office of the Inspector General.

Office of the Administrative Law Judges: The FLRA's Administrative Law Judges (ALJ's) are appointed by the Authority to conduct due process hearings in accordance with the Administrative Procedures Act and issue recommended decisions in cases involving alleged unfair labor practices. ALJ's also conduct hearings and issue, recommended decisions involving applications for attorney fees and files pursuant to the Back Pay Act or the Equal Access to Justice Act. In the course of their duties, ALJ's conduct pre-hearing conferences, issue subpoenas, rule on motions and evidentiary issues, and engage in settlement efforts. An ALJ decision may be affirmed, modified, or reversed, in whole or in part, by the Authority. If no exceptions are filed to an ALJ decision, the decision is adopted by the Authority and becomes final and binding upon the parties.

Office of Policy, Project & Performance Management: The Office of Policy, Project & Performance Management is responsible for agency-wide strategic policy and planning, including the role of Chief Human Capital Officer. The office also provides oversight with respect to FLRA performance management initiatives. The office drafts, reviews, and approves all agency-wide instructions and policies; oversees the Chairman's and the Administration's initiatives; and develops agency-wide initiatives, which upon the Chairman's final approval, are implemented through the Office of the Executive Director. The office also houses the agency's congressional affairs function and serves as the Chairman's primary point of contact with the Solicitor, Executive Director, EEO Director, and Inspector General.

Office of Case Adjudication. The Office of Case Adjudication was created in March 2007 to realign the Authority's case control staff and professional case writer staff to maximize the achievements of the Authority Decisional Component. The 3 FLRA Member Offices still exist and retain a core staff. This change was implemented to enable the Authority Decisional Component to consistently meet their goals and improve the ability of the Authority to assign, track and follow-up on Arbitration, Negotiability, Unfair Labor Practice and Representation cases that are submitted to the Authority Decisional Component for resolution and disposition.

Office of the Solicitor. The Office of the Solicitor represents the Authority in court proceedings before all United States Courts, including the U.S. Supreme Court, U.S. Courts of Appeals, and Federal District Courts. The office serves as the agency's in-house counsel, providing legal advice to all FLRA components. The Solicitor is also the Designated Agency Ethics Officers under the Ethics in Government Act of 1978, as amended.

Office of the Executive Director. The Office of the Executive Director provides operational support to all components of the FLRA, including budget and finance, human resources, procurement, administrative services, and information resources management and is responsible for developing and implementing agency-wide initiatives, such as strategic planning.

Office of the Inspector General. The Office of the Inspector General (OIG) is responsible for directing and carrying out audits, investigations, evaluations, inspections, surveys and other oversight activities related to the FLRA programs and operations. In addition, the Inspector General is authorized to create and recommend policies that promote economic, efficient, and effective agency programs, which prevent fraud, waste, abuse and mismanagement. The Inspector General is responsible for keeping the Chairman, FLRA and the Congress fully informed of problems and deficiencies, as well as, the necessity for corrective actions. Public Law 100-504 and the Inspector General Act, as amended, mandate the requirements, objectivity and independence of Federal Agency Inspectors General. The Office of Inspector General's 2007 budget was \$283,282.00.

The Office of the General Counsel: The Office of the General Counsel (OGC) is a component of the FLRA. The General Counsel, who is appointed by the President with the advice and consent of the Senate for a 5-year term, manages all OGC employees. The OGC includes seven regional offices located in Atlanta, Boston, Chicago, Dallas, Denver, San Francisco, and Washington, DC and one remote duty location in Brea, California. The OGC investigates all unfair labor practice charges filed either by an employee, a labor union or a federal agency and prosecutes all unfair labor practice complaints before the Authority. The OGC is also responsible for receiving and processing representation petitions and providing education services to the parties. The General Counsel reviews all appeals and establishes case-handling policies and procedures for the OGC.

The Federal Service Impasses Panel: The Federal Service Impasses Panel (FSIP or the Panel) is composed of seven part-time Members who are appointed by the President to serve for a 5-year term. One Member is appointed by the President to serve as the Panel Chair. The Panel resolves bargaining impasses between Federal agencies and unions representing Federal employees arising from negotiations over conditions of employment under the Statute and the Federal Employees Flexible and Compressed Work Schedules Act. If bargaining between the parties, followed by mediation assistance, proves unsuccessful, the Panel has the authority to recommend procedures and to take whatever action it deems necessary to resolve the impasse.

The Foreign Service Labor Relations Board: The Foreign Service Labor Relations Board, (the Board) was created by the Foreign Service Act of 1980 to administer the Labor-Management Relations Program for Foreign Service employees in the U.S. Information Agency, the Agency for International Development, and the Departments of State, Agriculture and Commerce. The Board is composed of three Members, including the Chairman of the Authority who appoints the other two Members, who serve on a part-time basis. The Chairman of the Authority also serves as Chairman of the Board. The FLRA General Counsel acts as General Counsel for the Board, and the Authority staff provides necessary support to the Board.

The Foreign Service Impasse Disputes Panel: The Foreign Service Impasse Disputes Panel (the Disputes Panel) was also created by the Foreign Service Act of 1980. The Disputes Panel is composed of five part-time Members who are appointed by the Chairman of the Foreign Service Labor Relations Board (the FLRA Chair). The Disputes Panel resolves bargaining impasses between Federal agencies and Foreign Service personnel in the U.S. Information Agency, the Agency for International Development, and the Departments of State, Agriculture, and Commerce, over conditions of employment under the Foreign Service Act of 1980. The FSIP staff supports the Disputes Panel.

The FLRA's headquarters is located in Washington, D.C. The FLRA maintains regional offices in Atlanta, Boston, Chicago, Dallas, Denver, San Francisco, and Washington, D.C.

FLRA MISSION STATEMENT

The Federal Labor Relations Authority exercises leadership under the Federal Service Labor-Management Relations Statute to promote stable, constructive labor relations that contributes to a more effective Government.

The mission of the FLRA is to carry out five primary statutory responsibilities as efficiently as possible and in a manner that gives full effect to the rights afforded employees and agencies under the Statute.

Under the Statute, the primary responsibilities of the FLRA include:

- Determining the appropriateness of units for labor organization representation;
- Adjudicating exceptions to arbitrator's awards;
- Resolving complaints of unfair labor practices; and
- Resolving impasses and issues relating to the duty to bargain.

OFFICE OF INSPECTOR GENERAL

The Federal Labor Relations Authority Inspector General:

- Conducts and supervises investigations, inspections, internal reviews, audits, surveys and evaluations of the programs and operations of the FLRA;
- Provides leadership and coordination, and recommends actions to management, which:
 1. Promote economy, efficiency, and effectiveness in agency programs and operations;
 2. Prevent and detect fraud, waste, abuse, and mismanagement of Government resources, and
 3. Inform the Chairman, FLRA management, and the Congress regarding problems and deficiencies, and the progress of corrective actions.

The Inspector General's Office is currently staffed with one full time Inspector General and one full time Administrative Assistant. When required, the FLRA Inspector General uses contractor auditors to perform FLRA audits. The FLRA, Inspector General submitted a request for an increase in operational funding in the FLRA Office of Inspector General to conduct at least one audit in addition to the Financial Statement Audit. So far, no response from management has been received regarding this issue.

OFFICE OF INSPECTOR GENERAL MISSION STATEMENT

The mission of the FLRA Office of Inspector General is to provide FLRA leadership, with an independent and objective assessment of the organization's efficiency and effectiveness. This is accomplished through proactive oversight activities of FLRA operational processes. The Inspector General provides necessary oversight and serves as a catalyst for improving and maximizing the efficiency and integrity of FLRA programs and operations. The goal of the Inspector General's work is to maximize the effectiveness of FLRA programs by evaluating performance and identifying ways to make these programs more efficient and effective. In addition, the FLRA Inspector General strives to prevent and detect fraud, waste, abuse, and mismanagement of the FLRA's resources and operations, which could adversely impact the organization's integrity and ability to perform its mission in a timely, customer responsive manner.

The primary objectives of the Office of Inspector General are as follows:

- To evaluate the efficiency and effectiveness of FLRA programs and resource management and identify best practices, as well as causative factors, impeding the accomplishment of the FLRA mission;
- To assist the Chairman and FLRA management in carrying out their responsibilities by providing them with objectives and timely information on the conduct of FLRA operations, together with the Inspector General's independent analysis, conclusions, and recommendations;
- To use evaluations, internal reviews, and more traditional assessment tools of audits, inspections, and investigations, to maximize oversight and strengthen system and process controls; and
- To support the Administration and Congress in maximizing Government integrity and efficiency and minimizing the occurrence of fraud, waste, abuse, and mismanagement.

AUDIT/INTERNAL REVIEW ACTIVITY

During this reporting period the FLRA Office of the Inspector General performed the following audits and reviews in compliance with Government auditing standards:

2006 FLRA Financial Statements Audit

Closed

The Final Report of the 2006 Financial Statement Audit was issued on August 13, 2007. This audit was very difficult this because FLRA Management transferred its financial responsibilities to the Department of Interior National Business Center and management had problems providing proper requested information to the auditors to enable them to conduct a proper and secure audit.

During this reporting period, the FLRA Office of the IG's contracted auditors conducted the required annual audit of FLRA's compliance with Federal financial statement requirements. The auditors had a difficult time trying to meet with the Chairman and Executive Director of the Agency to discuss issues revealed both by previous financial statement audits and this 2006 audit. The FLRA's 2006 PAR report was issued by management after the due date. The 2006 PAR report contained some required information but most of the FLRA's submissions to the auditors were not properly addressed and there was no response from management on or about October 25, 2006

Neither the Chairman nor Executive Director of the FLRA would sign the 2006 Management Representation Letter. A significant amount of information requested by and provided to the auditors after several requests were not proper documents and contained several errors. Also, information did not properly focus on 2006 but related to 2007. The auditors requested several meetings with the Chairman of the Agency who was also the Chief Financial Officer and were never able to meet to discuss the issues of the audit. Because of the nature of the 2006 Financial Statement Audit, the auditors affirmed that material weaknesses still exist and that management's decision to have the National Business Center handle the majority of FLRA's financial program which started in 2006 would help establish proper FLRA financial management program.

2007 FLRA Financial Statement Audit

Open

During this reporting period, the FLRA Office of the Inspector General contracted the 2007 Financial Statement Audit which began in July and is still being conducted. The auditors reviewed the FLRA financial programs handled by the National Business Center and received required documentation from them as well as from the new FLRA Deputy Executive Director. It appears the FLRA financial program has improved and hopefully because of the changes initiated during the past year (2006), and this year's Financial Statement Audit will be done effectively and timely.

2007 FLRA Inspector General FISMA Report

Closed

On September 12, 2007, the FLRA Inspector General completed and issued a 2007 evaluation of FLRA's FISMA's compliance. Previous to this evaluation, the FLRA Inspector General requested funding several times from the FLRA Chairman to conduct a contracted independent and external information security technology audit. Since the FLRA Inspector General did not get any response to these requests, no contracted FISMA audit was conducted and the FLRA Inspector General ended up conducting an evaluation.

The 2007 FISMA review indicated that progress has taken place to correct previously reported weaknesses identified by the FLRA Inspector General in previous years. Improvement on the entire basic system has been addressed although it is not totally resolved. Security policy has still not been approved by management and FLRA has still not obtained a Security Officer and no certification and accreditation process has

been implemented. This includes non adherence to current FISMA, OMB or NIST information technology, security, policy, guidance, and standards. No security configuration has occurred since 2005. In order to meet FISMA, OMB and NIST requirements, the FLRA needs to provide a larger budget for Information Resource Management.

The 2007 Inspector General FISMA evaluation did affirm that the previous extensive spams have diminished and the systems now have spam quarantine summaries issued to all FLRA employees every day. The evaluation also affirmed that no risk assessment or review of systems had taken place during 2007 and the FLRA currently does not have a CIO/Director, of Information Management to continue a focus on compliance with NIST, OMB and FISMA requirements.

FLRA Inspector General FISMA Survey

Closed

During this reporting period, the FLRA Inspector General conducted a FISMA survey with FLRA managers to provide specific information related to information security. Most FLRA managers were aware of security policy on the FLRA internet which was outdated but some managers were totally unaware that policy existed. Most managers felt necessary security controls have been put in place over the last two years and were very pleased with current security password access to computers. FLRA managers basically felt that Information Resource Management employees were sincere and always tried to respond to issues brought to their attention but could not respond unless the current Executive Director approved the response provided by the former CIO.

The survey revealed that FLRA Regional Office managers and employees had a bit more computer problems because their computer systems were attached to the Headquarters computers and therefore all Regional Office time elements related to eastern time. FLRA management should also consider providing wireless internets and dial up access to laptops taken on travel for FLRA cases. Although most managers agree that the FLRA has developed a better information security system compared to previous years, the FLRA still has challenges relating to information security processes, programs, website protection, e-mail information and working across FLRA boundaries.

This survey affirmed that the FLRA needs to address compliance with the Government Paperwork Elimination Act, focus on FISMA, NIST, and OMB requirements, support the FLRA Inspector Generals repeated requests for a budget to conduct an independent contracted technical audit to focus on information technology and security issues.

FLRA Inspector General FLRA Employee Survey***Open***

During this reporting period, the FLRA Inspector General conducted a survey for all FLRA employees regarding human capital, performance, work environment and management. Because of the current extensive work and investigations being done, the Inspector General will hopefully be able to focus on and begin to address this survey by the end of October, 2007. The majority of FLRA employees have responded to this survey with an extensive amount of information. The results of this survey will be issued to the Chairman, FLRA.

FLRA Inspector General Project on Government Oversight Survey***Open***

During this reporting period, as a result of management from the Project on Government Oversight (POGO) requesting ECIE Inspectors General to voluntarily participate in their Survey, the FLRA Inspector General did take the survey which focused on Inspector General staff, budget and expenditures in the Office of Inspector General, contracted audits and investigations, legal staff, IG website, independence and authority of the Inspector General, response of management to Inspector General recommendations and requests and the type of interaction of the Inspector General with the Agency Head. This survey was completed and provided to POGO who stated they would schedule a follow-up meeting with Inspector General respondents to discuss the survey.

FLRA Inspector General Investigation Manual/Policy***Open***

During this reporting period, the FLRA Inspector General began updating the FLRA Office of Inspector General Investigation Manual to provide updated investigation information in compliance with the PCIE/ECIE. This involves extensive information and the Inspector General hopes to finish it properly during the initial part of 2008.

ADDITIONAL ACTIVITIES***Executive Counsel of Integrity and Efficiency (ECIE)***

The FLRA Inspector General attends the ECIE monthly meetings on a regular basis to make sure that the FLRA Office of Inspector General is current and aware of requirements, operations and issues related to ECIE Inspectors General. The ECIE also appointed the FLRA Inspector General to represent the ECIE on the PCIE/ECIE Human Resource Committee and to be the Chairman of the 2007 ECIE Offices of Inspectors General employee awards selections. The FLRA Inspector General also attended several meetings relating to Inspectors General with David Walker and the GSA, Clay Johnson, Chairman of the PCIE/ECIE and Deputy Director of the Office of Management and Budget and Congress. The FLRA Inspector General also attended several Congressional meetings relating to Inspector General Policy.

PCIE/ECIE Human Resources Committee

The FLRA Inspector General is a member of the PCIE/ECIE Human Resource Committee representing the ECIE in creating training regarding Human Resource initiatives during this reporting period.

ECIE 2007 Awards for Inspector General Staff

The FLRA Inspector General was appointed as the Chairman of the ECIE 2007 Awards Program. Along with IGs from Equal Employment Opportunity and the Federal Communications Commission, the ECIE Awards Committee reviewed all performance proposals submitted by ECIE Inspectors General. The results were provided to the PCIE/ECIE Awards committee for the Awards Affair in October 23, 2007.

Training

During this Reporting Period, the FLRA Inspector General attended the following conferences which did not require financial expenditures for the FLRA Inspector General with the exception of the Agency provision of the 2007 Graduate School Information Security Awareness Training and the PCIE/ECIE Conference 2007.

- Government Executive Human Capital
- GAO-IG Survey
- Government Executive Linking Budget to Performance
- Government Executive Healthcare Information Technology
- FLRA Management (Internal) Controls
- Government Executive Information Security Issues
- Government Executive Intelligence Security Issues
- EEO
- 2006 Human Capital Survey
- 2007 GAO Yellow Book
- 2007 Graduate School Information Security Awareness Training
- PCIE/ECIE 2007 Conference

Oversight Corrective Actions

The FLRA Office of the Inspector General findings and recommendations from 1998 to the 2007 were again submitted to FLRA management during this reporting period. Management was asked to provide information to the FLRA Inspector General regarding management actions related to addressing the oversight activities' findings and recommendations, some of which have been open from 1998 to the present and never addressed by FLRA management. The amount of corrective actions not addressed by management as of September 30, 2007 is 172. Because of the extensive amount of Inspector General corrective actions, management was advised to start with 2007 recommendations and work backwards. Management was also advised to provide and discuss supporting information if they felt previous recommendations were

no longer related to the FLRA environment. No response from management was received relating to current or previous findings and recommendations during this reporting period.

Security Issues

During this reporting period, no security issues occurred at the FLRA.

INSPECTOR GENERAL CORRECTIVE ACTIONS
Fiscal Year 2007

The following recommendations are the results of FLRA Inspector General Oversight Activities (audits, internal reviews, and evaluations) which have to be addressed by FLRA management.

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
NARA Evaluation of FLRA Section I	I/8(a) Develop a self-evaluation records management checklist and distribute.			Open
	(b) Conduct periodic evaluations.	Conduct every 3 years on October 1.		Ongoing
	(c) Ensure recommendations are implemented.	Implement every 3 years.		Ongoing
Section II	II /1: Ensure that the maintenance of records documenting agency actions, policies and procedures are current and distributed to staff.			Open
	II/2(a) Review working case files retention.			Open
	(b) Meet with office Directors to develop retention schedules for all records not in current schedule and get recommendations for changes to current schedule.			Open
	(c) Develop retention schedules for new records and make changes to current schedules.			Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Section II – cont.	(d) Submit new schedule for Archivist’s approval.			Open
	(e) Include approved schedule in updated instruction 1323.1.			Open
	II/3: Require offices to separate temporary and permanent case files.			Open
	II/4: Ensure that photographs that are a part of a permanent case file conform to 36 CFR § 1232.			Open
	II/5: Establish a Vital Records Program.			Open
	II/6: Identify vital FLRA records and enact measures to protect and update them, and ensure their availability during emergencies.			Open
	II/7: Consider the offsite maintenance/storage of copies of vital records.			Open
Section III	III/1: Identify which FLRA records are not covered by records schedule or the General Record Schedules.			Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Section III – cont. Chicago Regional Office	2. Develop and submit to NARA proposed records schedules for unscheduled records.			Open
	3. Formalize the creation maintenance/disposition of administrative records to the same extent as program records.			Open
	4. Offer records management guidance to staff on electronic Records Management and FOIA procedures (including E-FOIA amendments).			Open
Management Letter 4/19/98 Instructions/MOU Update	1. Update all FLRA delegations of authority, memoranda of understanding, and instructions to reflect current mission.	Newly established policy & Planning position will coordinate/division, as appropriate, to accomplish revisions and updates on a rolling basis.		Open
	2. Distribute updated policy to all managers and make them available to all employees in one central folder on the FLRA website along with updated index.			Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Later. dated: 9/28/99 OPM Review of FLRA Human Resources Program	1. Establish an accountability system to assess management utilization of human resources.		HR will work with Human Capital Office position, assigned in accordance with OPM guidelines on newly enacted legislation.	Open
	2. Study quality of performance feedback and provide strategies for ensuring sufficient quality performance feedback is provided to employees.			Open
Audit of the FLRA FY 98 Financial Statements and Central Services Fund (Report No. 99-01-September 1999)	Review all current personnel files to ensure payroll, leave and benefits information is correct and reconciles that which is maintained by Denver Payroll Operations Division and take appropriate action to reconcile any overpayments or under payment found. The results of this effort should be specifically reported to the FLRA Inspector General.			Open

**Federal Labor Relations Authority
Office of Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Audit of the FLRA FY 98 Financial Statements and Central Services Fund	Review, update and revise as necessary, FLRA Regulation 2301.1 Financial Management System to reflect contemporary policy, including a requirement for a documented yearly review of financial management statements by the Executive Director and audits of financial statements by an independent source on a yearly basis.	.		Open
Internal Review of FLRA External Affairs May 2000	1. Create centralized Administrative Tracking System.	Management does not concur that Agency needs a centralized administrative tracking system		Open
	2. Develop/implement FLRA External Affairs Policy.			Open
Internal Review of FLRA External Affairs May 2000	1. Create Agency Policy for Compliance with the Paperwork Reduction Act	.		Open
FLRA Information System Security Audit 2001	13. Define rules of behavior for each system based on management's defined level of acceptable risk.	.		Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Internal Review of FLRA's Travel Program FY 2001	1. Director, Budget & Finance Division(BFD) should prepare overarching general agency travel policies, which address requirements, expectations and prohibitions			Open
	2.Update, revise or cancel existing obsolete travel instructions and guidance including: -FLRA travel Guideline Handbook. -Guidance on reimbursable support.			Open
	3. Ensure that all lists and policies that are sent to the National Business Center, National Travel Service, Inc., and Citibank are current.			Open
	4. Director, BFD should discuss the use of FLRA's formatted travel reimbursement vouchers and address any deficiencies with the Director, IRM.			Open
	5. FLRA Travel Manager should request that National Travel website to accommodate FLRA's travelers needs and ensure that al FRLA employees are trained to use the website			Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year -2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Internal Review of FLRA's Travel Program FY 2001	6. Require FLRA travelers to use Hotel Occupancy tax elimination forms while on government travel. Compile list of states that honor and fail to honor such forms and distribute such forms and distribute to FLRA employees.			Open
	8. Director BFD should work with National Business Center to set criteria, standards and policies for travel reimbursement.			Open
	1. Conduct a cost benefit analysis for automating the procurement system and implement if cost effective 2. Establish a MOA with an executive Agency to administrate FLRA contract appeals. 3. Brief FLRA management on basic federal procurement requirements.			Open
Management Letter Fair Act Compliance	1. Create internal policy (include competition plan) for contracting our commercial activities. 2. Annually see management input to validate inherently governmental and commercial activities.			Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Management Letter Fair Act Compliance	3. Perform cost analysis on positions identified in the FY 2002 and future Fair Act submission private sector as well as federal organizations before contracting with federal agencies.			Open
	4. Include justifications retaining defined non-inherently government positions in the FLRA.			Open
	5. Assign future responsibility for competitive outsourcing including Fair Act Compliance, to the FLRA Contracting Officer.			Open
	1. Provide Regional Office Personnel contemporary training in customer service, communication, behavioral and other pertinent human capital training.	Proposed Action Plan to implement Investigation findings deferred by Chairman, FLRA.		Open
	2. Provide Atlanta Regional Office employees training on federal, FLRA and OGC administrative requirements including employee rights and responsibilities.			Open

**Federal Labor Relations Authority
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Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Management Letter Fair Act Compliance Cont.	1(3). Provide new Atlanta Regional Office employees with on site training on OGC unfair labor practice charge and representation case processing policies.			Open
	2(5). Obtain qualified person to perform a Myers Briggs Analysis and use this analysis for employees to understand behavioral interactions, perceptions and reactions.			Open
Internal Review of Debt Collection November 2002	1. Create and provide FLRA employees with policy/guidance on the use of Government credit card (both previous IG audit/internal reviews on Simplified Acquisitions and the Travel Program recommended this.) FLRA policy should incorporate the cancellation of a credit card if an individual misuses the card more than once.			Open
	2. Require the FLRA Contracting Officer and Travel Manager to conduct monthly reviews on government credit card usage by FLRA employees, pursue questionable items and document findings. The Executive Director should review this document.			Open

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Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Internal Review of Debt Collection November 2002	Require supervisors to provide employees information on the use and misuse of the government credit card and provide more oversight over employees who have misused their cards.			Open
	<ol style="list-style-type: none"> 1. Budget and Finance Division (BFD) should generate transactional report for General Ledger Accounts #4870 and 4880 to determine the nature of transactions being recorded, processed and changed that are needed to properly record transaction affecting these accounts. 2. BFD should accrue for annual invoices received and not yet processed with a fiscal year subsequent processing date. 3. BFD should check Citibank invoices received and not yet processed by the end of the fiscal year and establish dollar thresholds that have not been accrued in the previous invoice accrual and determine if goods or services have been received prior to the end of the fiscal year. This determination should be documented. 			

**Federal Labor Relations Authority
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Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
<p>Internal Review of Debt Collection November 2002</p>	<p>4. BDF should review old, undelivered orders and deobligate them prior to fiscal year end if they are no longer valid.</p> <p>5. BDF should resend invoices for Federal Agency receivables and have the National Business Center (Denver) pursue these collections.</p> <p>6. FLRA should request two copies of non-reproducible reports in order to ensure support documents are retained. BDF should pursue retaining electronic versions of system-generated reports.</p> <p>7. FLRA should implement procedures to ensure that both the journal entries for the disposition of fixed assets and correction of expenditures erroneously capitalized as fixed assets are performed in a timely manner to ensure proper statement of the general ledger at the fiscal year end.</p> <p>8. Expenditures recorded to fixed assets should be properly reviewed prior to recording to ensure each of the expenditures meet the definition of capitalized assets.</p>			<p>Open</p> <p>Open</p> <p>Open</p> <p>Open</p> <p>Open</p>

**Federal Labor Relations Authority
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Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Internal Review of Debt Collection November 2002	9. The Administrative Services Division should review copiers and other office automation centrally and the number of vendors should be minimized to obtain economic purchases and efficiencies in maintenance and operation.			Open
	10. FLRA should identify furniture on a replacement cycle with the Agency's Central Services Fund to provide a systematic method for budgeting for and replacing furniture.			Open
	11. BFD should implement the use of electronic spreadsheets as a standard for accounting documentation to allow for easy documentation of explanatory notes and imputing changes.			Open
	12. FLRA should include an amount in the accrued FECA liability for the estimated fourth quarter FECA claim costs.			Open
	13. FLRA should record liability for future workers' compensation.			Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Internal Review of Debt Collection November 2002	14. The FLRA should pursue the filling of the BFD Accounting Officer position.			Open
	15. The FLRA should enhance the Accounting Manual with the detail of specific procedures for the department staff.			Open
	16. FLRA should develop written budget information and execution policy that outlines the process; states procedures utilized and clarify FLRA approaches and methodology.			Open
	17. Significant changes or direction from the initial budget submission should be communicated to cost center managers in a timely manner.			Open
	18. FLRA components and subcomponents should develop data to support effective and justifiable			Open
	19. The FLRA should consider separating the information Technology budget from the Agency Central Services Fund and place it under the responsibility of the Chief Information Officer.			

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Executive Summary FLRA Case Processing	1. FLRA Authority Members/Chief Counsels should develop standard policy and timeliness for case processing, including the average length of time the case should be at various stages of its process.			Open
	2. The FLRA Chief Counsels need to work with the Director, Case Control Office to expand the current system and establish a complete and interactive automated Case Tracking System.			Open
	3. FLRA Authority Members should standardize their case processes, internal goals, internal controls and performance standards for all of their employees.			Open
	4. FLRA Authority Members should create a standard case processing policy (or manual) to ensure that current and new employees perform their duties appropriately.			Open
	5. The Screening Committee should be required to provide more merit review and legal issue information on the cases they review.			Open

**Federal Labor Relations Authority
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Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Executive Summary FLRA Case Processing Cont.	6. The Authority cases should be reviewed thoroughly by each Chief Counsel			Open
	7. Input from the Members at the time of case assignment and more interaction among the Members and their senior staff would eliminate repetition.			Open
	8. The Authority should consolidate the issuance of the Issue Memorandum for non-complex cases and implement a Member/Chief Counsel Meeting.			Open
	9. The Director, Case Control Office, Members' Senior Chief Counsels should interact again with the Chief Information Officer and Director, Information Resources Management to improve the current case tracking system to support Authority Member Office case tracking process.			Open
	10. Add an additional FTE to the Collaborative Alternative Dispute Resolution Office to enable the Authority process of resolution to expand.			Open

**Federal Labor Relations Authority
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Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Executive Summary Cont.	11. The Authority should plan a training conference for Federal agency.			Open
Follow-up on FY 2000 FLRA IG Review of FLRA's Human Capital	1. Human Resources Division should prepare a work plan specifically related to the FY 2000 Findings and Recommendations.			Open
	2. Establish an integrated senior leadership/ management team to address human capital issues and provide justified recommendations to the Chairman.			Open
	3. Reinstate monthly management meetings during which current management issues are discussed and each manager is required to brief all managers on major activities.			Open
	4. FLRA components should be briefed on behavior and and engage in personality testing. (Myers Briggs Type indicator and/or Strong Interest Inventory). This could be done in-house or at an offsite meeting.			Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Follow-up on FY 2000 FLRA IG Review of FLRA's Human Capital Cont.	7. The Chairman, FLRA should appoint a Human Capital Officer and/or Senior Management Committee who should address Agency-wide human capital issues and work with the Director, HRD to ensure agency-wide compliance with the President's Management Agenda's human capital standards.			Open
	8. FLRA/HRD should perform an Agency-wide employee skills inventory. It definitely would provide a baseline for skill needs, employee training and future hiring.			Open
	9. All FLRA supervisors should be required to provide employees with work plans and individual development plans.			Open
Internal Review of FLRA's Occupational Safety & Health Issued August 2003	1. Add contemporary safety, health, and security information including the Emergency Plan and a current list of FLRA policy to the website as well as the Orientation Package given to new employees.			Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation (#)	Target Completion	Actual Date	Status
	<p>2. Increase Agency-wide training for FLRA safety and health programs. Ensure that all supervisors are knowledgeable, aware of OSHA requirements and provide contemporary information to their staffs. Include volunteer training to CPR and increase safety evacuation information to include maps of areas to ensure employee safety.</p> <p>3. FLRA/HRD should ensure that all OSHA statistics and records be maintained so that the FLRA is in compliance with the OSHA requirements.</p> <p>4. FLRA/HRD should expand its definition of sensitive positions to, at least, include Security Officers, Computer Information Officers and both senior and line managers and comply within its Drug Free Workplace Plan by randomly testing at least one person per year.</p> <p>5. The FLRA Executive Director and Director Administrative Services Division should review the Interagency Agreements with the Department of Health and Human Services and ensure that all stated provisions are current and addressed.</p>			<p>Open</p> <p>Open</p> <p>Open</p> <p>Open</p>

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Internal Review of FLRA's Government Vehicles August 2003	6. The FLRA Safety Program Manager should ensure that all FLRA sub components maintain standardized sufficient and accessible safety/protective equipment.			Open
	7. FLRA management should prioritize the development of an FLRA Continuity of Operations (Contingency) Plan.			Open
	8. Annual FLRA facility (Headquarters and Regional Offices) safety checks should be performed by the building Security Officer or FLRA Security Officer, and maintained/documented and followed up by ASD's Security Officer.			Open
	2. Because of the significant amount of travel by some agency component and subcomponent employees, appropriate agency internal travel policy and statistics need to be defined and maintained by all three components of the Agency to properly assess travel costs and budget travel allocations.			Open

**Federal Labor Relations Authority
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Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Internal Review of FLRA's Government Vehicles August 2003	2(3). FLRA Budget and Finance Division Director should semiannually monitor travel transportation mileage logs and related costs, travel safety and security incidents and other related expenditures cost and provided internal semi-annual reports to the Chairman, FLRA, Counsel, Chairman of FSIP, and Director of Administrative Law Judges.			Open
	3(4) Director of Administrative Services Division should: <ul style="list-style-type: none"> (a) Work with building owners and maintenance personnel to ensure that parking garage exterior doors remained locked and secured. (b) Install door locks on all interior doors. 			Open
Office of the General Counsel Internal Review of Remote Duty Locations March 2004	1. The FLRA should comply with Public Law 106346 and create policy for employees who are or will volunteer to work full-time at home prior to making a decision to eliminate their remote duty stations.			Open

**Federal Labor Relations Authority
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Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Contracting Investigation Report August – 2004 (continued)	<p>management should be aware of and support appropriate alternative dispute resolution for claims as they do for unfair labor practice charges and arbitration cases, which provide greater satisfaction to the filing party, innovative methods of resolving disputes and greater efficiency in achieving settlements.</p> <p>4. FLRA management should ensure that senior appointed managers have knowledge and/or are provided with necessary training in the program they are responsible for managing.</p>			Open
FY 2004 Audit of FLRA Security Programs September 30, 2004	<p>1. FLRA CIO should develop and maintain:</p> <p>(a) A visitor log that all data center visitors are required to sign upon arrive and departure;</p> <p>(b) An emergency contact line list; and.</p> <p>(c) ASD develop effective policies for managing Kastle Keys and direct ASD security personnel to implement procedures in accord with the policies adopted.</p>			Open

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Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
FY 2004 Audit of FLRA Security Programs September 30, 2004 Cont.	4(6). FLRA should ensure that staff members adhere to documented policies and procedures for performing backups of network file and mail servers.			Open
	5(7). FLRA CIO should: (a) Develop a program to provide annual security awareness training to all FLRA employees in accordance with OMB requirements; and. (b) Develop proper procedures to accurately assess and report on the program's level of attendance and effectiveness.			Open
	(6)8. FLRA CIO should develop a complete Security Program Plan, arrange for appropriate personnel to review it, revise the plan accordingly and obtain approval cognizant executive management.			Open
	(7)9. FLRA CIO should develop, document and implement an incident response plan consistent with NIST and OMB criteria.			Open

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Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
<p>FY 2004 Audit of FLRA Security Programs September 30, 2004 Cont.</p>	<p>10(12). FLRA CIO should: (a) Develop and implement a formal SDLC methodology based on NIST guidance and ensure the policy addresses the following elements: - Sensitivity of data to be processed in the system. - Resources required for adequately securing the system, - Input from the equivalent of an Investment Review Board, - Authorization for software modification documentation and maintenance, - Budget request to include security resources for the system, - Security controls consistent with and integral to senior management's standards, and. - Security requirements to be included in solicitation documentation. -Develop and implement a formal change control policy outlining the procedures needed to ensure that system configuration changes are properly documented, authorized, approved, and tested before being moved into production or implemented.</p>			<p>Open</p>

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Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
FY 2004 Audit of FLRA Security Programs September 30, 2004 Cont.	(b) Analyze generic accounts currently active on the network operating system to ensure that they are appropriate and that account access are controlled and monitored.			Open
	13(15) Management needs to focus on information technology to improve FLRA information technology systems. Management should review previous IG Reports, which contain information security findings and recommendations. 14(16) FLRA should obtain the proper testing material and scan all FLRA laptops/computers throughout the Agency to see if they contain improper websites.			Open
2005- Access of Improper Websites	1. Management should reinstate technology as an integral part of its strategic plan.			Open
	2. Management should reinstate its sub component Technology Committee which could provide mission related problems and requirements to the FLRA CIO.			Open

**Federal Labor Relations Authority
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Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
<p>2005 Financial Statement Recommendations Cont.</p>	<p>sufficient “backup knowledge base” in other employees in the event of a loss of a single critical employee.</p> <p>5. FLRA should determine the best system source for its overall accounting, budgetary, and financial need on a going forward basis. This may involve determining other options available from the U.S. Department of the Interior as well as alternative private sector or governmental sources that can efficiently meet FLRA’s needs.</p> <p>6. Detailed fixed assets records should be maintained and reconciled to the general ledger on a timely basis to ensure accurate accounting for assets. These records should be timely and appropriate updated each period for asset additions and subtractions resulting from acquisitions, trade, disposals, etc.</p>			<p>Open</p> <p>Open</p>

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Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
2005 Financial Statement Recommendations Cont.	<p>7. Management should address cash disbursement procedures, accounts payable procedures and internal controls in its development of an improved system of fiscal and accounting management. The process of accounts payable should be core function that is contained within the accounting system.</p>			Open
	<p>8. The Executive Director should examine the procurement process between the Divisions of Budget and Finance and Administrative Services and ensure the proper policies and procedures are in place to provide that FLRA obligations are recorded into the agency accounting records in an accurate and timely manner. In addition, the Executive Director should ensure that the policies and procedures include adequate internal control and monitoring</p>			Open
	<p>9. Information needed for each quarter closed should include all necessary updated information for fair statement of the financial position of the FLRA.</p>			Open

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Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
2005 Financial Statement Recommendations Cont.	10. The process of updating the ability of accrued leave should be conducted quarterly in time for the fiscal quarter accounting closed. This updating should ensure fair statement of the accrual by obtaining accurate and reliable data needed to determine the accrual.			Open
	11. The process of updating the liabilities of accrued FECA and Future Workers Compensation should be conducted quarterly in time for the fiscal quarter accounting closed. This updating should ensure fair statement of the accrual by obtaining accurate and reliable data needed to determine the accrual.			Open
	12. Formal collection procedures should be establish that included: (a) The formal periodic review of the account receivable aged trial balance; (b) The implementation of procedures for contacting delinquent accounts for payment, such as sending letters;			Open

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Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
<p>2005 Financial Statement Recommendations Cont.</p>	<p>(c) The formal periodic review of the account receivable aged trial balance;</p> <p>(d) A quarterly assessment concerning the collectibles of the receivables; and</p> <p>(e) The determination of allowance for doubtful accounts.</p> <p>13. The FLRA should ensure that the PAR is delivered by the regulatory due date.</p> <p>14. Lease agreements should be reviewed for existing occupied and used spaces and ensure each lease is accurate and complete. Any omissions should be addressed and followed up with appropriate written requests to the leasing officer.</p> <p>15. In conjunction with the back up of key accounting positions, procedures are established for a review of manual adjusting journal entries prior to entering to the system.</p>			<p>Open</p> <p>Open</p>

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Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
2005 Financial Statement Recommendations Cont.	16. FLRA should address whether alternative summary level information can be posted to the general ledger for the payroll interface. With summary information by department, the general ledger would be greatly improved as a monitoring and analysis tool for management.			Open
2006 Financial Statement Audit	<p>1. The FLRA Chairman or designated management official oversee audit follow-up including resolution and corrective actions ensuring that</p> <ul style="list-style-type: none"> (a) high priority has been assigned to the resolution of audit recommendations and to corrective action; (b) systems of audit follow-up, resolution and corrective action are documented and in place, (c) timely responses are made to all audit reports, (d) disagreements are resolved, and; (e) corrective actions are actually taken <p>2. Management address, the adequacy of internal control in Federal programs and operation in compliance to OMB Circular A-123.</p>			Open

**Federal Labor Relations Authority
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Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
2006 Financial Statement Audit Cont.	<p>3. Management and its employees establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal controls and conscientious management.</p> <p>4. Management ensure that FISMA is complied with and that each year an independent evaluation of information security program and practices of FLRA is done to determine the effectiveness of such programs and practices with the deficiencies report with the deficiencies reported under those evaluations being properly addressed and resolved, and</p> <p>5. Management ensure that OMB Circular No. A-136, "Financial Reporting Requirements is adhered to by the agency in all respects.</p> <p>6. Management has failed to respond to weaknesses in control environments of previous financial statement audits and extensive amount of FLRA Inspector General findings and recommendations stated to independent and objective oversight activities.</p>			

**Federal Labor Relations Authority
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Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
2006 Financial Statement Audit Cont.	Management needs to evaluate and audit, investigation and oversight report findings and recommendations and provide responses and resolution to all issues addressed in these reports.			Open
	7. Management must ensure timely recording of obligations onto the general ledger			Open
	8. Management should establish independent monitoring of Accounts receivable to ensure proper collection and/or resolutions.			Open
2006 Financial Statement Audit	<p>1. FLRA procedures are inadequate for the oversight of financial accounting and reporting. Management needs to establish appropriate control activities, communication and monitoring of accounting and financial reporting operations in effect for the FLRA.</p> <p>2. As stated in AICPA's AU Section 333 "Management refused to furnish written representation which constitutes a limitation and caused the auditor to disclaim an opinion. Codification of statements on Auditing Standards indicates that the Management letter is necessary t</p>			

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
2006 Financial Statement Audit Cont.	<p>to confirm representations given to the auditor. Management needs to comply with this requirement.</p> <p>3. Management must issue PAR reports to Financial Statement auditors and must be completed in order to render an audit opinion.</p> <p>4. Procedures to review and analyze unliquidated obligations for the determination of proper liability and accrual and proper obligated funds balance.</p> <p>5. Management has failed to follow-up and correct previously identified weaknesses in internal controls and needs to be establish adequate internal controls over general ledger reconciliations and supporting documentation for general ledger balances.</p>			Open

**Federal Labor Relations Authority
Office of the Inspector General
Corrective Actions Status
Fiscal Year 2007**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
Internal Review of FLRA Administrative Policy 2007	<p>1(a) The FLRA Executive Director should immediately create a new instruction for creating FLRA administrative instructions.</p> <p>(b) The FLRA Executive Director should immediately review the cancelled policies and have necessary replacement policies issued as quickly as possible.</p> <p>c. The FLRA Executive Director should address the review, update, and/or revision of all FLRA administrative instructions issued over 5-7 years ago, especially those related to Human Resources, Security Contracting, Procurement and Financial Statement/Budgeting and Accounting.</p> <p>2. The FLRA Executive Director should immediately review all current instructions without Executive Directors signature and sign or attach a signature to all instructions implemented during the last 7 years that have not been removed.</p>			
	<p>3. The FLRA Executive Director should review the 6 listed instructions that are on the FLRA website and cancellations list. If they are acceptable as current policy, remove them from cancellations list. If they are acceptable as current policy, remove them from the cancellation list. If they should be cancelled, removed them from the FLRA instruction website.</p>			

<u>TABLE I</u>		
INSPECTOR GENERAL AUDIT REPORTS WITH QUESTIONED COSTS		
	NUMBER OF REPORTS	DOLLAR VALUE
A. For which no management decision has been made by the commencement of the reporting period.	2004, 2005, 2006 Financial Statement Audit	No Questioned Costs
B. Which were issued during the reporting period?	Corrective Actions 2006 Financial Statement Audit	
C. For which a management decision was made during the reporting period.	None	
(i) Dollar value of disallowed costs.		
(ii) Dollar value of costs not disallowed.	The Chairman must approve all budget expenditures.	
D. For which no management decision has been made by the end of the reporting period.	18 previous 2004, 2005, 2006 Financial Statement Audit Corrective Actions	

<u>TABLE II</u>		
INSPECTOR GENERAL AUDIT REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE		
	NUMBER OF REPORTS	DOLLAR VALUE
A. For which no management decision has been made by the commencement of the reporting period.	<i>Inspector General recommendation to conduct an independent contracted technical information security technology audit,</i>	\$85,000.00
B. Which were issued during the reporting period?	<i>2006 Financial Statement Audit</i>	
C. For which a management decision was made during the reporting period.	<i>No response provided.</i>	
(i) Dollar value of recommendations that were agreed to by management.	<i>None</i>	
(ii) Dollar value of costs that were not agreed to by management.	<i>No response to IG request for funds for 2007 Security Technology Audit provided.</i>	\$85,000.00
D. For which no management decision has been made by the end of the reporting period.	<i>2006 Financial Statement Audit</i> <i>Findings/Recommendations</i>	

FEDERAL LABOR RELATIONS AUTHORITY

Office of the Inspector General

Oversight Activities Summary

April 1, 2007 – September 30, 2007

SUBJECT	STATUS
<i>Administrative Investigations</i>	6
<i>2007-I- 06</i>	<i>Closed</i>
<i>2007-I -07</i>	<i>Closed</i> <i>Forwarded to</i> <i>FPS</i> <i>Battlecreek</i> <i>Michigan</i>
<i>2007-I- 08 Investigation</i>	<i>Closed</i> <i>8-07-07</i>
<i>2007-I-09 Investigation</i>	<i>Closed</i> <i>8-08-07</i>
<i>2007-I-10 Investigation</i>	<i>Closed</i> <i>10-07-07</i>
<i>2007-I-11 –Investigation</i>	<i>Closed</i> <i>10-23-07</i>
<i>Inspector General Hotline Calls: During this reporting period IG handled</i> <i>1 Hotline Call</i>	<i>Closed</i> <i>8-10-07</i>
<i>2007- _H-09</i>	

FEDERAL LABOR RELATIONS AUTHORITY

Office of the Inspector General

CORRECTIVE ACTION SUMMARY

April 1, 2007 – September 30-2007

<i>New Corrective Actions</i>	32
<i>Open Corrective Actions Carried Over</i>	172
<i>Total Actions Closed This Period</i>	0
<i>Total to be Carried Over</i>	204

Definitions

Actions

Completion by management of either all actions necessary to implement report recommendations or a management decision that determines no action is necessary.

Funds Be Put To Better Use

The amount of savings estimated by the Inspector General that could be obtained by implementing report recommendations relating to more efficiency and effectiveness of programs and operations.

Management Decision

A final decision made by management in response to audit report recommendations that may include actions concluded to be necessary or a determination that no action is necessary.

Management Letter

This document brings to the attention of management any of a broad range of issues and subjects which should be addressed by management, but do not require formal audit or investigation. Management letters are generally unplanned and are issued to report on situations found in conjunction with an on-going or completed audit or investigation. These letters may also be used to expand on previously issued audit report recommendations.

Questioned Costs

Expenditures questioned by the Inspector General are usually due to the following:

Unsupported costs, which involve inadequate documentation; Disallowed costs, which involve an alleged violation concurred with by Managements Decision of a law, regulation, grant, contract, or another agreement; or unnecessary costs which involve unnecessary or wasteful spending.

REPORT FRAUD, WASTE, ABUSE, AND MISMANAGEMENT

TO

THE FEDERAL LABOR RELATIONS AUTHORITY

OFFICE OF THE INSPECTOR GENERAL

HOTLINE

1-800-331-3572 (24 hr. service)

202-218-7744

or write to

FLRA

Office of Inspector General

1400 K Street, NW

Suite 250

Washington, D.C. 20424