

## **EXECUTIVE SUMMARY**

This is the 36<sup>th</sup> 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, 2006 to September 30, 2006.

During this reporting period, the FLRA Office of the Inspector General conducted the FY 2006 Financial Statement Audit, conducted the Personally Identifiable Information Assessment for the Presidential Council for Integrity and Efficiency/Executive Council for Integrity and Efficiency (PCIE/ECIE), and conducted the 2006 Financial Information Security Management Information (FISMA) Act Evaluation. The FLRA Inspector General, submitted to the FLRA Executive Director updated 1998 and 1999 Inspector General instructions for implementation, created one new Inspector General Instruction and continued reviewing FLRA instructions.

During this reporting period, the FLRA Inspector General processed 7 hotline calls and activated one complaint regarding FLRA case handling which was on hold until the case processing was completed. The FLRA Inspector General also provided information for investigations conducted by the Department of Justice, the Federal Bureau of Investigations and the Office of Personnel Management on employees who had applied for jobs with these agencies. The FLRA Inspector General also conducted a deposition for the Department of Justice regarding an Office of the Inspector General FY 2004 investigation and information related to contractor claims regarding the FLRA related to the FY 2005 Financial Statement Audit.

During this reporting period, the FLRA Executive Director began to review previous oversight findings and recommendations, which had not been responded to by management since 2002. The FLRA Inspector General requested that the oversight findings and recommendations released during the last two years be addressed first and that appropriate implementation dates be provided as soon as possible.

## 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 to participants in the Federal labor-management relations program, and as part of the Collaboration and Alternative Dispute Resolution (CADR) Program described below, 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 Collaboration and Alternative Dispute Resolution Office, 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.

**Collaboration and Alternative Dispute Resolution (CADR) Office:** The CADR Office is responsible for coordinating, supporting, and expanding the unified CADR Program. This program involves a variety of collaboration and alternative dispute resolution techniques at all steps of the process, from investigation and prosecution to the adjudication of cases and resolution of bargaining impasses. The CADR Program also provides facilitation and training programs to assist labor and management in developing constructive approaches to conducting their relationship.

**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 and investigations 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 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 contribute 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***

- Conducts and supervises internal reviews, audits 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; and (2) prevent and detect fraud, waste, abuse, and mismanagement of government resources; and
- Keeps the Chairman, FLRA management, and the Congress fully informed regarding problems and deficiencies, and the progress of corrective action.

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 Office of the Inspector General's FY 2005 budget was \$77,500.00. The FLRA, Inspector General submitted a request to the Chairman, FLRA for an increase in operational funding in the FLRA Office of Inspector General for an FY 2007 Information technology security audit. No response has been received. The Inspector General was not provided with the 2006 Office of Inspector General budget.

#### ***OFFICE OF INSPECTOR GENERAL MISSION STATEMENT***

The mission of the FLRA Office of Inspector General is to provide FLRA leadership, along with an independent and objective assessment of the organization's efficiency and effectiveness. This is accomplished through proactive evaluations 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 program 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.
- 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:

#### ***Audit of 2006 FLRA Financial Statements***

***In Process***

During this reporting period, the Office of the Inspector General contracted audit of FLRA's 2006 compliance with Financial Statements began and is currently being conducted. Part of this audit will include an assessment of previous financial audits conducted from 1998 to 2004 to assess whether previous findings and recommendations, which were not previously addressed by FLRA management, are still accessible. Financial Statement Audit findings from 2004 and 2005 will also be reviewed during this audit.

The current financial statement audit includes the review of FLRA's balance sheet and the related statements of net cost, changes in net positions, budgetary resources and financing for fiscal year 2006. This audit also includes a comprehensive review of FLRA internal controls and risk assessments related to the management of the FLRA's financial statements.

**Internal Review of FLRA Administrative Policy****Continuing**

During this reporting period the FLRA Inspector General continued the review of FLRA policy, which includes an initial review of related laws and legislation as well as the FLRA policy. This review has revealed that 54 FLRA policies (34 of which were related to human resources) were cancelled and only 4 policies have been recreated and implemented by the Executive Director. This review is affirming that an extensive amount of FLRA's administrative policy requires immediate updates or revisions.

**FLRA Inspector General Policies****Closed**

During this reporting period, the FLRA Inspector General updated the following Inspector General policies, which were created in 1998 and 1999, and created a new policy regarding contracting activities for FLRA Inspector General audits. All of these instructions were submitted to the FLRA Executive Director for implementation by August 31, 2006. These updated and new policies have not yet been implemented. These updated and new policies include:

- FLRA 2930.2 Audit and Internal Review Follow-Up
- FLRA 2920.1 Audit Policies and Procedures
- FLRA 6120.1 Fraud Prevention Problem
- FLRA 6130.1 Inspector General Assistance and Hotline Program
- FLRA 6110.1 Policies and Procedures for Conducting Investigations by the Office of the Inspector General
- FLRA 2910 Office of Inspector General Contract Services

**Personally Identifiable Information Assessment****Closed**

In response to the Chairman, PCIE/ECIE, the FLRA Inspector General conducted an assessment of the manner that the FLRA implemented and handled the FLRA's personally identifiable information (also defined as sensitive information) on its internal and external computers. This personally identifiable information pertains to the names, addresses, telephone numbers and social security numbers of Federal employees. It does not include e-mail accesses. This assessment pertained to specific questions provided by the PCIE/ECIE, which included security checklists for personally identifiable information transported, stored offsite or accessed remotely, Federal agency policy relating to this subject matter, Federal agency implemented protections for personally identifiable information stored offsite, compliance with NIST information security regulations, and OMB-06-15.

The FLRA Inspector General's Assessment was done primarily by personal observation because FLRA management did not provide the Inspector General with requested information, which related to PCIE/ECIE requirements for Inspector General Personally Identifiable Assessments. The FLRA Inspector General requested and was immediately

provided with information from external Federal Security Information Officers and Management regarding proper encryptions for the remote access of FLRA personally identifiable information by the Department of Treasury and Department of Interior National Services Division. Both of these Agencies, which were involved with FLRA administrative information, affirmed that its internal subject information was not accessible externally.

This Inspector General assessment also affirmed that FLRA mission related sensitive information was not provided via computers or laptops by the FLRA. However several discussions with line management and employees indicated that once in a while an outside Federal agency employee or union member did e-mail personally identifiable information to the FLRA regarding cases or appeals filed with the FLRA instead of mailing it or faxing it. This was also affirmed by several documents provided to the FLRA Inspector General by external Federal or Union members who filed complaints with the Inspector General and provided information, which included several such e-mails.

The only problem indicated by this assessment was that the FLRA has not implemented 2005 prepared policy relating to NIST information security requirements or Office of Management and Budget (OMB)'s security requirements for personally identifiable information. Otherwise, based on this Inspector General assessment, it appears that the FLRA is in compliance with the rest of the subject requirements.

### **Federal Information Security Management Evaluation**

**Closed**

OMB specifically identified FISMA reporting requirements for the Federal Inspectors General, which were addressed in an independent and objective manner, however several FLRA Inspector General requests for information from the FLRA CIO, (provided first to management) were not provided to the Inspector General by management in spite of several requests. The FLRA Inspector General's evaluation of FLRA's FISMA compliance involved Federal quality standards for inspections and audits. The FLRA Inspector General also requested an 2007 sufficient Office of Inspector General budget to contract the conduct of an independent and objective information technology testing for FISMA, NIST and OMB information technology security systems.

The FLRA Inspector General evaluation affirmed that most of the FLRA's information systems are low impact and most existing security system controls satisfy NIST security requirements. Those that have not been implemented include Information Technology policies created by the FLRA CIO/Director, Information Resource Management Division in 2005, hiring or training a current Information Resource Management employee to serve as an Information Technology Security Officer and eliminating an excessive amount of e-mail spams. Until information technology security policies are approved and implemented, the FLRA has a risk for cost overruns, re-work, and waste of resources.



This FLRA Inspector General evaluation did affirm that the FLRA CIO focused extensively on addressing previously identified vulnerabilities, did use the NIST 800-70 Security Configuration Checklist Program and used the 2003 Security Guide to upgrade the FLRA network. This evaluation also affirmed that the FLRA CIO created a POA&M, which related to the FLRA's mission and functions and implemented Continuity of Operations Plan to mitigate risks associated with service disruptions. FLRA has to continue focusing on keeping it's information security updated and address vulnerabilities when they are identified to prevent future problems.

### **FLRA Oversight Corrective Actions**

The new FLRA Executive Director has begun to review FLRA Office of Inspector General findings and recommendations, which were not responded to after the issuance of FLRA Office of the Inspector General audits, internal reviews and investigations. The FLRA Inspector General recommended the FLRA Executive Director provide implementation dates for findings and recommendations from the last two years oversight activities first and then address previous recommendations and provide information that affirms implementation or future implementation dates or provide information that supports canceling these previous recommendations because of changes in the FLRA's administrative programs and management operations.

### ***ADDITIONAL ACTIVITIES***

#### ***Training***

During this reporting period, the FLRA Inspector General attended the following training:

- PCIE/ECIE Conference
- Government Performance Summit
- Security Information
- Microsoft Vista (Potomac Forum)
- Government Executive Intelligence Reform
- FLRA Management Training
- Government Executive Strategic Sourcing
- Government Executive Best Practices in Contracting

#### ***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 operations and issues related to ECIE Inspectors General.

#### ***Review of Regulations***

During this reporting period, the FLRA Inspector General reviewed:

- All FLRA Office of Inspector General instructions
- 45 FLRA Instructions
- PCIE/ECIE General Plan and Oversight Program for Financial Statement Audits

### ***Oversight Corrective Actions***

#### **Security Issues**

During this reporting period, the FLRA had no security issues.

The FLRA Office of the Inspector General findings and recommendations from 1998 to the present were 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, which have been open from 1998 to the present. The new appointed FLRA Executive Director has begun to review the findings and corrective actions and has responded to the Inspector General regarding several findings related to programs and operations, which have changed. As indicated in the 2005 Inspector General FISMA report, the FLRA Chief Information Officer/Acting Director of Information Resource Management has addressed many of the FLRA's information security corrective actions. New information technology policies have been submitted to FLRA management, which must be approved before they can be implemented.

The following list contains all findings and corrective actions not yet addressed by FLRA management.

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>	
<b>NARA Evaluation of FLRA Section I</b>	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	
	<b>Section II</b>	II /1: Ensure that the maintenance of records documenting agency actions, policies and procedures are current and distributed to staff.	Revised target date to 9/30/03.		Open
		II/2(a) Review working case files retention.	2/30/99.		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.	Revised target date to 9/30/03.		Open
		(c) Develop retention schedules for new records and make changes to current schedules.	Revised to 9/30/03.		Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Section II – cont.</b>	(d) Submit new schedule for Archivist’s approval.	Revised to 9/30/03.		Open
	(e) Include approved schedule in updated instruction 1323.1.	Revised to 9/30/03.		Open
	II/3: Require offices to separate temporary and permanent case files.	Revised to 9/30/03.		Open
	II/4: Ensure that photographs that are a part of a permanent case file conform to 36 CFR § 1232.	Revised to 9/30/03.		Open
	II/5: Establish a Vital Records Program.	Revised to 9/30/03.		Open
	II/6: Identify vital FLRA records and enact measures to protect and update them, and ensure their availability during emergencies.	Revised to 9/30/03.		Open
	II/7: Consider the offsite maintenance/storage of copies of vital records.	Revised to 9/30/03.		Open
<b>Section III</b>	III/1: Identify which FLRA records are not covered by records schedule or the General Record Schedules.	Revised to 9/30/03.		Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Section III – cont.  Chicago Regional Office  Management Letter 4/19/98 Instructions/MOU Update</b>	2. Develop and submit to NARA proposed records schedules for unscheduled records.	Revised to 9/30/03.		Open
	3. Formalize the creation maintenance/disposition of administrative records to the same extent as program records.	Revised target date 9/30/03.		Open
	4. Offer records management guidance to staff on electronic Records Management and FOIA procedures (including E-FOIA amendments).	Revised target date 9/30/03.		Open
	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 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Ltr. dated: 9/28/99 OPM Review of FLRA Human Resources Program</b>	1. Establish an accountability system to assess management utilization of human resources.	Revised target date 4/30/00.	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.	4/30/00.		Open
<b>Audit of the FLRA FY 98 Financial Statements and Central Services Fund (Report No. 99-01-September 1999)</b>	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 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Audit of the FLRA FY 98 Financial Statements and Central Services Fund</b>	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
<b>Internal Review of FLRA External Affairs May 2000</b>	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
<b>Internal Review of FLRA External Affairs May 2000</b>	1. Create Agency Policy for Compliance with the Paperwork Reduction Act	.		Open
<b>Investigation 2000-I-30 August 2000</b>	1. Create Agency Policy for compliance with the Paperwork Reduction Act.	.		Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>FLRA Information System Security Audit 2001</b>	13. Define rules of behavior for each system based on management's defined level of acceptable risk.		<b>Estimated 12/30/05</b>	Open
<b>Internal Review of FLRA's Travel Program FY 2001</b>	1. Director, 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 all FLRA employees are trained to use the website			Open



**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year -2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Internal Review of FLRA's Travel Program FY 2001</b>	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
<b>Management Letter Fair Act Compliance</b>	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 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Management Letter Fair Act Compliance</b>	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.	5/2002 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  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Management Letter Fair Act Compliance Cont.</b>	3. Provide new Atlanta Regional Office employees with on site training on OGC unfair labor practice charge and representation case processing policies.			Open
	5. Obtain qualified person to perform a Myers Briggs Analysis and use this analysis for employees to understand behavioral interactions, perceptions and reactions.			Open
<b>Investigation 2002-I-33</b>	6. Have Director, Atlanta Regional Office document and discuss all new internal procedures and expectations and distribute to all employees.			Open
	7. Have Director, Atlanta Regional Office document all individual and staff counseling.			Open
	8. Have Director, Atlanta Regional Office continue supporting high work standards and standards of conduct, cross training, and employee mentoring and development.			Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Internal Review of Debt Collection November 2002</b>	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 pursues questionable items and document findings. The Executive Director should review this documentation at least semi-annually.			Open
	3. 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

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
	<p>1. 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.</p> <p>2. BFD should accrue for annual invoices received and not yet processed with a fiscal year subsequent processing date.</p> <p>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.</p> <p>4. BFD should review old, undelivered orders and de-obligate them prior to fiscal year end if they are no longer valid.</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 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
	<p>5. BFD 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. BFD 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>

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
	<p>The Administrative Services Division should review 9. Copiers and other office automation centrally and the number of vendors should be minimized to obtain economic purchases and efficiencies in maintenance and operation.</p> <p>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.</p> <p>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.</p> <p>12. FLRA should include an amount in the accrued FECA liability for the estimated fourth quarter FECA claim costs.</p> <p>13. FLRA should record liability for future workers' compensation.</p>			<p>Open</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 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
	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 resource allocations.			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.			Open



**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Executive Summary FLRA Case Processing</b>	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  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Executive Summary FLRA Case Processing Cont.</b>	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 once 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  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Executive Summary Cont.</b>	11. The Authority should plan a training conference for Federal agency.			Open
<b>Follow-up on FY 2000 FLRA IG Review of FLRA's Human Capital</b>	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 communication interactions and communication interactions 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 2006**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
<p><b>Follow-up on FY 2000 FLRA IG Review of FLRA's Human Capital Cont.</b></p>	<p>5. The Agency needs to compile more human capital statistics to make proper human capital decisions. The following data should be considered to be collected by HRD:</p> <ul style="list-style-type: none"> <li>--workforce data,</li> <li>--skills inventory,</li> <li>--dates and dispersal of performance appraisal,</li> <li>--yearly vacancies and time time period required to fill them,</li> <li>--yearly data on number and cost of bonuses, awards and other incentives,</li> <li>--yearly statistics on grievances,</li> <li>--EEO complaints and costs in dollars,</li> <li>--costs of promotions and within grade increases, and amount per employee spent for training and its percentage of the operating budget.</li> </ul>			Open
	<p>6. Update the FLRA Strategic Plan and have management revise component action plans and employee work and performance plans with focus on agency-wide results.</p>			Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Follow-up on FY 2000 FLRA IG Review of FLRA's Human Capital Cont.</b>	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
<b>Internal Review of FLRA's Occupational Safety &amp; Health Issued August 2003</b>	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 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
	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, where to ensure employee safety.			Open
	3. FLRA/HRD should ensure that all OSHA statistics and records be maintained so that the FLRA is in compliance with the OSHA requirements.			Open
	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.			Open
	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.			Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Internal Review of FLRA's Government Vehicles August 2003</b>	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  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Internal Review of FLRA's Government Vehicles August 2003</b>	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
	1. Director of Administrative Services Division should: (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
<b>Office of the General Counsel Internal Review of Remote Duty Locations March 2004</b>	2. 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  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Contracting Investigation Report August - 2004</b>	1. FLRA management should focus on creating and/or updating policy for their procurement operations and providing this policy to contracting employees so that the subject employees are properly informed of changes. Contract file information should be standardized and submitted proposals with documented evaluations. Task order written by FLRA managers should include evaluation criteria by which contractors will be evaluated.			Open
	2. The FLRA Contracting Officer needs to understand that , in spite of his authority and independence to handle claims and make final decisions, FLRA management should be informed of contract related problems and claims that have been filed against the Agency prior to processing, especially when the alternative dispute resolution process is to be used.			Open
	3. FLRA management should focus more on human capital and customer orient relationships. Also FLRA			Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>Contracting Investigation Report August – 2004 (continued)</b>	<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
<b>FY 2004 Audit of FLRA Security Programs September 30, 2004</b>	<p>1. FLRA CIO 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.</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

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<p><b>FY 2004 Audit of  FLRA Security  Programs  September 30, 2004  Cont.</b></p>	<p>2. FLRA CIO should:</p> <p>(a) Fully develop disaster recovery, IT contingency business continuity, and continuity of operations plans.</p> <p>(b) Provide training to enable personnel to effectively implement all plans and require periodic retraining.</p> <p>(c) After each plan is implemented, conduct and document testing to ensure that each plan is responsive, and periodically reevaluate plans and keep plans current.</p> <p>4. FLRA CIO should Perform a C&amp;A review in accordance with NIST standards and authorizes the general support system for processing.</p> <p>5. FLRA should ensure that a management official authorizes in writing the use of each general support system based on an acceptance of risks identified with the system certification process as described by NIST.</p>			<p>Open</p> <p>Open</p> <p>Open</p>

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>FY 2004 Audit of FLRA Security Programs September 30, 2004 Cont.</b>	6. FLRA should ensure that staff members adhere to a documented policies and procedures for performing backups of networks file and mail servers.			Open
	7. FLRA CIO should:  (a) Develop a program to provide annual security awareness training to all FLRA employees in accordance with OMB requirements. (b) Develop proper procedures to accurately assess and report on the program's level of attendance and effectiveness.			Open
	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
	9. FLRA CIO should develop, document and implement an incident response plan consistent with NIST and OMB criteria.			Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>FY 2004 Audit of FLRA Security Programs September 30, 2004 Cont.</b>	10. FLRA should:  (a) Take immediate action ensure timely development and implementation of policies and procedures necessary to establish ad support FLRA’s information security program. (b) Develop and implement policies and procedures to track evaluate, and monitor FLRA’s information and information systems security program in accordance with OMB Circular A-130, Appendix III and ensure proper and timely reporting to OMB and Congress.			Open
	11. FLRA CIO should:  (a) Develop policies and procedures requiring that patches be properly tested in a test environment before being placed into production. (b) Develop a test lab to adequately test patches. (c) Provide training to individuals to ensure that multiple personnel can perform critical functions and activities can be performed by multiple personal.			Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<p><b>FY 2004 Audit of FLRA Security Programs September 30, 2004 Cont.</b></p>	<p>12. FLRA CIO should:</p> <p>(a) Develop and implement a formal SDLC methodology based on NIST guidance and ensure the policy at a minimum addresses the following elements:</p> <ul style="list-style-type: none"> <li>- Sensitivity of data to be processed in the system.</li> <li>- Resources required for adequately securing the system.</li> <li>- Input from the equivalent of an Investment Review Board.</li> <li>- Authorization for software modification documentation and maintenance.</li> <li>- Budget request to include security resources for the system.</li> <li>- Security controls consistent with and integral to senior management's standards.</li> <li>- Security requirements to be included in solicitation documentation.</li> </ul>			<p>Open</p>

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
<b>FY 2004 Audit of FLRA Security Programs September 30, 2004 Cont.</b>	<p>- 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>			Open
	<p>13. FLRA Management should: suspend access or implement adequate procedures to mitigate risks associated with CIO's access privileges to the network domain servers and local account passwords and follow through with the Windows 2000 migration and rollout initiatives to ensure that current passwords that have been compromised due to the departure of the network manager do not continue to present the Agency with a major security risk.</p>			Open
	<p>14. FLRA CIO should:</p> <p>(a) Develop policies and procedures requiring periodic review of user access controlled.</p>			Open

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>FY 2004 Audit of FLRA Security Programs September 30, 2004 Cont.</b>	<p>(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.</p> <p>1. 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.</p> <p>2. FLRA should obtain the proper testing material and scan all FLRA laptops/computers throughout the Agency to see if they contain improper websites.</p>			<p>Open</p> <p>Open</p>
<b>2005-I-04 Access of Improper Websites</b>	<p>(c) Management should reinstate technology as an integral part of its strategic plan.</p> <p>4. Management should reinstate its sub component Technology Committee which could provide mission related problems and requirements to the FLRA CIO.</p>			Open



**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
<b>2005 Financial Statement Recommendations</b>	1. Executive management should start the agency towards FISMA compliance by providing support for correcting the out-of-compliance situation. This support should consist of memoranda, policy and documented directions, but also of financial and budgetary resource allocation for the goods, services, and personnel needs of the agency to correct the situation. This support, along with the undertaking of corrective actions by the Chief information Officer and other FLRA Staff, should be focused on implementing the recommendation is provided to the FLRA from the fiscal year 2004 FISMA Audit Report.			Open
	2. Executive management should establish who is to perform Chief Financial Officer duties and responsibilities for the agency. This individual should have the appropriate knowledge and skills needed for fulfilling all the necessary duties and responsibilities.			Open



**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
<p><b>2005 Financial Statement Recommendations Cont.</b></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>



**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

Report No. Issued Date	Recommendation	Target Completion	Actual Date	Status
<b>2005 Financial Statement Recommendations Cont.</b>	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

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<p><b>2005 Financial Statement Recommendations Cont.</b></p>	<p>(c) The formal periodic review of the account receivable aged trial balance;</p> <p>(d) The implementation of procedures for contacting delinquent accounts for payment, such as sending letters;</p> <p>(e) A quarterly assessment concerning the collectibles of the receivables; and</p> <p>(f) 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 lesser.</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> <p>Open</p>

**Federal Labor Relations Authority  
Office of the Inspector General  
Corrective Actions Status  
Fiscal Year 2006**

<b>Report No. Issued Date</b>	<b>Recommendation</b>	<b>Target Completion</b>	<b>Actual Date</b>	<b>Status</b>
<b>2005 Financial Statement Recommendations Cont.</b>	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

## **Other Activities:**

### **Administrative Work**

During this reporting period, the FLRA Office of Inspector General continued to update files and updated/revised all FLRA Inspector General instructions most of which were created in 1998-1999.

### **FLRA Security Incidents**

The FLRA had no security incidents occur during this reporting period.

### **Investigation Activity**

During this reporting period, the FLRA Inspector general conducted one administrative investigation based on a complaint by an FLRA employee and responded to one Congressional staff member request regarding information related to an unfair labor practice case, which had not been issued by the Office of General Council.



## **INVESTIGATION LOG**

During this reporting period, the FLRA Inspector General began processing one investigation placed on hold because of active OGC labor-management case processing.

<i>FEDERAL LABOR RELATIONS AUTHORITY Office of the Inspector General April 1, 2006- September 30, 2006 Investigation Log</i>			
2006-I-03	Labor Management Representative alleged improper handling of unfair labor practice charge case by Denver Regional Office.	9-13-06	Open

**HOTLINE CALLS/LETTERS.** During this reporting period, the FLRA Inspector General processed 7 Hotline calls/letters.

FEDERAL LABOR RELATIONS AUTHORITY Office of the Inspector General April 1, 2006-September 30, 2006 Hotline Log			
Case No.	Subject	Dated Received	Status
2006-H-12	Department of Defense Military Officer alleged mismanagement and improper handling of his complaint by Fort Dix OIG investigators.	May 4, 2006	Referred to Department of Defense Inspector General
2006-H-13	Department of Defense U.S. Air Force employee alleges improper management actions.	May 11, 2006	Referred to Department of Defense Inspector General
2006-H-14	FLRA employee alleges improper management of administrative employees and significant changes in administrative policy which are not communicated to administrative employees	May 24, 2006	Advised employee to discuss these issues with supervisor and component Chairman.
2006-H-15	Eye Physician/Surgeon wrote letter referring to his patient from the National Institute of Health regarding his workman's compensation issue, which was denied by the Department of Labor.	June 19, 2006	Referred issue to the Department of Labor Inspector General.

FEDERAL LABOR RELATIONS AUTHORITY  
Office of the Inspector General  
April 1, 2006-September 30, 2006 Hotline Log

Case No.	Subject	Dated Received	Status
2006-H-16	A retired Medical Dr. called and stated that she paid in advance a private construction worker to do work on her home. The construction worker refuses to return her calls.	July 18, 2006	Referred issue to the Department of Labor Inspector General.
2006-H-17	Florida Postal Service employee alleged that her Postal Service managers and union managers were treating her improperly and threatening her.	August 26, 2006	Closed 8-27-06-Referred to US Postal Service Inspector General.
2006-H-18	Miami Beach, Florida Department of Justice Federal Bureau of Prisons Inmate alleged that he filed an informal resolution with is Counselor who stated he filed an informal resolution with his Counselor who stated he could not resolve the matter and id not return his BP complaint. He requested that the FLRA Inspector General (and 12 other Federal and state Agencies including the Department of Justice) investigate the BP issues.	September 27, 2006	Referred to the Department of Justice Inspector General, September 2, 2006.

<b><u>TABLE I</u></b>		
<b>INSPECTOR GENERAL AUDIT REPORTS WITH QUESTIONED COSTS</b>		
	<b>NUMBER OF REPORTS</b>	<b>DOLLAR VALUE</b>
<b>A.</b> For which no management decision has been made by the commencement of the reporting period.	Being reviewed as part of the 2006 Financial Statement Audit	
<b>B.</b> Which were issued during the reporting period.	Being reviewed as part of the 2006 Financial Statement Audit	0
<b>C.</b> For which a management decision was made during the reporting period.	Being reviewed as part of 2006 Financial Statement Audit	
(i) Dollar value of disallowed costs.		0
(ii) Dollar value of costs not disallowed.		0
<b>D.</b> For which no management decision has been made by the end of the reporting period.	The Chairman must approve all budget expenditures	0

<b><u>TABLE II</u></b>		
<b>INSPECTOR GENERAL AUDIT REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE</b>		
	<b>NUMBER OF REPORTS</b>	<b>DOLLAR VALUE</b>
<b>A.</b> For which no management decision has been made by the commencement of the reporting period.	Currently being reviewed as part of the FY 2006 Financial Statement Audit	
<b>B.</b> Which were issued during the reporting period.	0	
<b>C.</b> For which a management decision was made during the reporting period.	Currently being reviewed as part of the FY 2006 Financial Statement Audit	
(i) Dollar value of recommendations that were agreed to by management.		
(ii) Dollar value of costs that were not agreed to by management.		0
<b>D.</b> For which no management decision has been made by the end of the reporting period.	2006 Financial Statement Audit	

**FEDERAL LABOR RELATIONS AUTHORITY**

*Office of the Inspector General*

**Oversight Activities Summary**

**April 1, 2005 –September 30, 2006**

<b>SUBJECT</b>	<b>STATUS</b>
2006 Audit of FLRA Financial Statements	In Process
Assessment of Personally Identifiable Information	Completed.
Internal Review of FLRA Administrative Policy	In Process
FISMA Evaluation	Completed
2006-I-	Preliminary Review Started on September 14, 2006

**FEDERAL LABOR RELATIONS AUTHORITY**

*Office of the Inspector General*

**CORRECTIVE ACTION SUMMARY**

**October 1, 2005 – March 31, 2006**

New Corrective Actions	0
Open Corrective Actions Carried Over	135
Total Actions Closed This Period	0
Total to be Carried Over	135

## 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***