

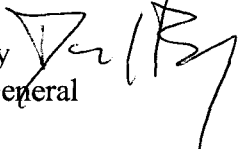
UNITED STATES GOVERNMENT
National Labor Relations Board
Office of Inspector General



Memorandum

January 5, 2012

To: Mark Gaston Pearce, Chairman
Lafe Solomon, Acting General Counsel

From: David Berry 
Inspector General

Subject: Audit of the NLRB Fiscal Year 2012 Financial Statements (OIG-F-17)

This is to advise you that we are initiating the subject audit. The objectives of this audit are to: (1) render an opinion as to whether the financial statements are fairly presented in conformity with generally accepted accounting principles, (2) report on material weaknesses and significant deficiencies identified in obtaining an understanding and testing of the Agency's internal controls, and (3) report on the Agency's compliance with laws and regulations, the noncompliance with which could have a direct and material effect on the determination of financial statement amounts and certain other laws and regulations specified in the Office of Management and Budget (OMB) Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*.

The Office of Inspector General contracted with Carmichael, Brasher, Tuvell & Company, P.C. (Carmichael) to conduct the audit. Carmichael employees assigned to the audit include Ben Carmichael and Michele Alcorn.

We will begin the audit with an entrance conference on January 17, 2012 at 2:00 p.m. in the 9th Floor Conference Room, Room 9101. Fieldwork is scheduled to be completed in October with a final report issued on November 1, 2012, for inclusion in the Performance and Accountability Report that is due to OMB by November 15, 2012.

Please contact me on 273-1960 if you have any questions.

cc: Board
Executive Secretary
Associate General Counsel, Operations-Management
Director of Administration
Chief Information Officer