

UNITED STATES GOVERNMENT
National Labor Relations Board
Office of Inspector General



Memorandum

April 17, 2024

To: Lauren McFerran, Chairman
Jennifer A. Abruzzo, General Counsel

From: David Berry
Inspector General

A handwritten signature in black ink, appearing to read "D. Berry", is written over the printed name of David Berry.

Subject: Audit of the NLRB Fiscal Year 2024 Financial Statements (OIG-F-29)

This is to advise you that we are initiating the subject audit. The objectives of the 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) guidance.

The Office of Inspector General (OIG) contracted with Castro & Company, LLC to conduct the audit. On April 10, 2024, we held an entrance conference via a video conference call. The final report will be issued in November, for inclusion in the Performance and Accountability Report that is due to OMB by November 15, 2024.

This memorandum will be posted on the OIG page of the Agency's Web site until the report is issued.

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