



United States Government
National Labor Relations Board
Office of Inspector General

Semiannual Report
April 1, 2024 – September 30, 2024

EXECUTIVE SUMMARY

I am pleased to submit our Semiannual Report for the period April 1, 2024 – September 30, 2024. This report summarizes the major activities and accomplishments of the Office of Inspector General (OIG) of the National Labor Relations Board (NLRB or Agency), and its submission is in accordance with the Inspector General Act of 1978, as amended. Section 5 of the Inspector General Act, as amended, requires that the National Labor Relations Board transmit the report to the appropriate committees or subcommittees of Congress within 30 days of receipt.

I am honored that the Board has appointed me to serve as its Inspector General (IG). I would like to thank Assistant Inspector General for Audits Kevin Thomas for his service as Acting IG during the Board's search for a permanent IG. I also want to thank my predecessor, David Berry, for his many years of federal government service.

During the semiannual period, the OIG completed three reports: (1) the Federal Information Security Modernization Act audit, (2) the Mail Ballot Elections audit, and (3) the Payment Integrity Information Act of 2019 report to Congress and the Office of Management and Budget. We issued 2 recommendations to promote the efficiency, effectiveness, and integrity of the Agency's operations. In addition, we processed 45 contacts, initiated 4 investigations, issued 3 reports, and referred 1 matter to the appropriate U.S. Attorney's Office.

I acknowledge the ongoing commitment of NLRB management and staff to respond to our audit requests and to address OIG recommendations. As the new IG, I look forward to working with the NLRB and Congress to promote integrity and increase efficiency and effectiveness in the NLRB's programs and operations.

Sincerely,

Ruth Blevins

Ruth Blevins
Inspector General

This report was produced by OIG personnel using a standard copier and supplies.

Table of Contents

AGENCY PROFILE	1
OFFICE OF INSPECTOR GENERAL	2
RESOURCES	2
AUDIT PROGRAM	3
INVESTIGATION PROGRAM.....	4
Investigative Highlights.....	4
Hotline	5
LEGISLATION, REGULATIONS, AND POLICY	6
LIAISON ACTIVITIES	7
Inspector General Community.....	7
U.S. Government Accountability Office	7
INFORMATION REQUIRED BY THE LAW	8
Information Required by the Inspector General Act, as amended	8
Annex on Completed Contract Audit Reports	11
APPENDIX – NLRB OIG Peer Review Report.....	12

AGENCY PROFILE

The National Labor Relations Board (NLRB or Agency) is an independent Federal agency established in 1935 to administer the National Labor Relations Act. The National Labor Relations Act is the principal labor relations law of the United States, and its provisions generally apply to private sector enterprises engaged in, or to activities affecting, interstate commerce. NLRB jurisdiction includes the U.S. Postal Service; however, other government entities, railroads, and airlines are not within NLRB's jurisdiction.

The NLRB seeks to serve the public interest by reducing interruptions in commerce caused by industrial strife. It does this by providing orderly processes for protecting and implementing the respective rights of employees, employers, and unions in their relations with one another. The NLRB has two principal functions: (1) to protect and implement employees' free choice as to whether they wish to be represented by a union in dealing with their employers and, if so, by which union; and (2) to prevent and remedy unlawful acts, called unfair labor practices, by either employers or unions.

NLRB authority is divided by law and delegation. The five-member Board primarily acts as a quasi-judicial body in deciding cases on formal records. The General Counsel investigates and prosecutes unfair labor practices before administrative law judges, whose decisions may be appealed to the Board, and, on behalf of the Board, conducts secret ballot elections to determine whether employees wish to be represented by a union.

The Board consists of the Chairman and four Members who are appointed by the President with the advice and consent of the Senate. Board Members serve staggered terms of 5 years each. The General Counsel is also appointed by the President with the advice and consent of the Senate and serves a term of 4 years.

During this reporting period, Member Lauren McFerran continued to serve as Chairman with Members Marvin Kaplan, David Prouty and Gwynne Wilcox. General Counsel Jennifer Abruzzo continued to serve in that position.

The NLRB Headquarters is located at 1015 Half Street, SE, Washington, DC. In addition to the Headquarters building, the NLRB has 48 field offices and 2 satellite offices for administrative law judges. The NLRB has designated 26 of the 48 field offices as Regional Offices.

Additional information about the NLRB can be found at www.NLRB.gov.

OFFICE OF INSPECTOR GENERAL

The NLRB established the Office of Inspector General pursuant to the 1988 amendments to the Inspector General Act of 1978.

RESOURCES

In addition to the Inspector General, the OIG staff positions consist of a Counsel/Assistant Inspector General for Investigations, an Assistant Inspector General for Audits, and three auditors. Additionally, the OIG staff is augmented by contract auditors.

AUDIT PROGRAM

The Inspector General is to provide policy direction for and is to conduct, supervise, and coordinate audits relating to program operations of the Board. During the reporting period, we issued two audit reports, including the annual review required by the Federal Information Security Modernization Act (FISMA) and the Mail Ballot Elections audit. We also completed the Payment Integrity Information Act of 2019 report to Congress and the Office of Management and Budget (OMB).

We issued Audit Report OIG-AMR-106-24-04, **Federal Information Security Modernization Act Audit for Fiscal Year 2024**, on August 16, 2024. The audit was completed to meet the FISMA annual review requirement of the Agency's information technology controls for compliance with Federal standards. The audit was performed by an independent public accounting firm. In the report, the auditors stated that, based upon the FY 2024 Inspector General metrics, the Agency's overall assessed maturity was *Optimized* with four security functions at the Optimized level and one function at the *Managed and Measurable* level. The auditor's testing identified one deficiency in the general IT control area of Supply Chain Risk Management, specifically related to the Counterfeit Components. Based on testing performed and evidence reviewed the auditors found that training to detect counterfeit system components (including hardware, software, and firmware) was not provided to designated personnel. The OCIO concurred with the finding and has agreed to provide counterfeit system components training to designated personnel. The OIG accepted the OCIO's action plan to training to designated personnel. With respect to the effectiveness of the NLRB's security program and practices, the NLRB received an overall rating of *effective*.

We issued Audit Report OIG-AMR-101-24-03, **Mail Ballot Elections**, on June 6, 2024. The objectives of the audit were to evaluate the Regional Offices' compliance with the Agency's mail ballot election procedures, determine if any external factors are impeding the Agency's mail ballot elections; and determine if the Agency's internal controls for mail ballot elections are effective. The scope of the audit was the mail ballot elections conducted during Fiscal Year 2022.

We found that the Regional Offices were not consistently complying with the Agency's mail ballot election procedures. We also determined that the delivery of ballots to the voters and the return of ballots to the Regions were external factors that may be impeding the mail ballot election process. In general, we found that there is a lack of appropriate internal controls for the mail ballot election process. Management concurred with the finding and agreed to develop internal controls for the mail ballot election process.

On May 1, 2024, we complied with the provisions of the **Payment Integrity Information Act of 2019** and reported to the Congress and OMB documenting our review of the Agency's improper payment reporting in the Performance and Accountability Report. We concurred with the Agency's determination that the NLRB does not have a risk of significant improper payments.

INVESTIGATION PROGRAM

The Inspector General is to provide policy direction for and is to conduct, supervise, and coordinate investigations relating to the programs and operations of the Agency. During this reporting period, we processed 45 contacts, initiated four investigations, and issued three reports. During the reporting period, our investigative efforts resulted in a conviction; one employee separated from the Agency in lieu of adverse administrative action after the issuance of an investigative report; one suspension; and a counseling. One matter was referred to the U.S. Attorney's Office.

Case Workload		Contacts Processed	
Open (3/31/2023)	6	Received	45
Initiated	4	Initiated Investigations	2
Closed	6	Opened Case -- Referred to Agency	1
Open (9/30/2024)	4	Non-Investigative Disposition	0

Investigative Highlights

In a prior reporting period, we initiated an investigation involving allegations that an NLRB employee engaged in bribery, wire fraud, and conspiracy. During this reporting period, the employee entered a guilty plea to conversion of property of the United States. As part of the plea agreement, the employee agreed to resign her employment with the NLRB. The employee is awaiting sentencing. (OIG-I-558)

In a prior reporting period, we reported that we initiated a number of proactive investigations based on a review of NLRB employees' Social Security numbers and a comparison to information in pandemic relief programs' databases. Based on that review, we identified a number of NLRB employees who may have improperly received pandemic relief loans or grants. We initiated four investigations. Two of the investigations were completed and closed in a prior reporting period. During this reporting period, two investigations were completed and closed. (OIG-I-570)

In a prior reporting period, we substantiated the allegation that an NLRB employee engaged in theft when they received pandemic relief funds after submitting false information in an application and issued a report to Management for a determination regarding appropriate administrative action. During this reporting period, the employee agreed to separate from the Agency. We closed the case. (OIG-I-576)

During this reporting period, we substantiated the allegation that an NLRB employee engaged in theft when they received pandemic relief funds after submitting false information in an application and issued a report to Management for a determination regarding appropriate administrative action. The employee received a 5-day suspension. We closed the case. (OIG-I-578)

In a prior reporting period, we initiated an investigation involving an allegation that an NLRB employee was acting as an agent for an organization in a matter before another Federal agency in violation of 18 U.S.C. § 205. During this reporting period, the appropriate U.S. Attorney's Office declined prosecution. We substantiated the allegation and issued a report to Management for a determination regarding appropriate administrative action. Management is considering appropriate disciplinary action. (OIG-I-580)

During this reporting period, we received an allegation that an NLRB employee was engaging in outside employment during scheduled work hours. We found that the allegation was not substantiated. We closed the case. (OIG-I-581)

During this reporting period, we initiated an investigation involving an allegation that an NLRB employee failed to obtain prior approval to take their Agency-issued laptop outside the United States. We substantiated the allegation and issued a report to Management for a determination regarding appropriate administrative action. The employee received a letter of counseling. We closed the case. (OIG-I-582)

Hotline

Employees and members of the public with information on fraud, waste, and abuse are encouraged to contact the OIG. A log of calls to a nationwide toll-free number or the office numbers and a log of mail, email, and facsimile messages are maintained. All information received, regardless of the method used, is referred to as Hotline contacts. Hotline contacts are analyzed to determine if further inquiry or action is warranted.

During this reporting period, the OIG received 45 Hotline contacts, of which 14 were telephone calls or walk-ins and 31 were in writing.

Most Hotline contacts are from members of the public seeking help on an employment-related problem or issues outside OIG and/or Agency jurisdiction. We no longer include those calls in our Hotline statistics. As appropriate, the OIG refers those Hotline contacts to an NLRB Regional Office; local, state, or Federal agencies; or private resources to provide assistance.

LEGISLATION, REGULATIONS, AND POLICY

The responsibilities and duties of an OIG include reviewing existing and proposed legislation and regulations relating to the programs and operations of its agency and making recommendations in the semiannual reports concerning their impact on the economy and efficiency in the administration of programs and operations administered or financed by the agency or the prevention and detection of fraud and abuse in such programs and operations. During the current Congress, 42 legislative proposals have been introduced that would amend the National Labor Relations Act or otherwise impact the programs and operations of the Agency:

H.R. 20 & S. 567 Richard L. Trumka Protecting the Right to Organize Act of 2023;
H.R. 721 Union Integrity Act;
H.R. 937 & S. 1328 Tribal Labor Sovereignty Act of 2023;
H.R. 1200 & S. 532 National Right-to-Work Act;
H.R. 1447 & S. 710 Striking and Locked Out Workers Healthcare Protection Act;
H.R. 2043 A bill that provides for limitations on availability of funds for the NLRB;
H.R. 2700 & S. 1201 Employee Rights Act;
H.R. 2826 & S. 1261 Save Local Business Act;
H.R. 3400 & S. 4823 Small Businesses before Bureaucrats Act;
H.R. 3833 & S. 991 National Labor Relations Board Reform Act;
H.R. 3834 Workforce Democracy and Fairness Act;
H.R. 4320 Truth in Employment Act of 2023;
H.R. 5351 & S. 2724 Nationwide Right to Unionize Act;
H.R. 5513 & S. 3018 A bill that would clarify standards for determining whether an individual is an employee under the National Labor Relations Act;
H.R. 6616 & S. 3415 College Athlete Right to Organize Act;
H.R. 6745 Worker's Choice Act of 2023;
H.R. 6775 Public Banking Act of 2023;
H.R. 8639 & S. 4260 Warehouse Worker Protection Act;
H.R. 9334 Steel Modernization Act of 2024;
S. 2113 PLUS Act of 2023;
S. 2159 21st Century Worker Act;
S. 3600 Teamwork for Employees and Managers Act of 2024;
S. 4226 Cannabis Administration and Opportunity Act;
S. 4328 Making All Fund Information Available Act;
S. 4709 Protecting American Jobs Act; and
H.J. Res. 98,
H.J. Res. 203,
H.J. Res. 205,
S.J. Res 49,
H. Res. 947

LIAISON ACTIVITIES

The Inspector General is to recommend policies for, and is to conduct, supervise, or coordinate relationships between the Agency and other Federal agencies, state and local governmental agencies, and non-governmental entities. The Inspector General is to give particular regard to the activities of the Comptroller General of the United States. Similarly, we encourage OIG staff members to participate in Agency programs and activities.

Inspector General Community

The Inspector General is a member of the Council of the Inspectors General on Integrity and Efficiency (CIGIE). The organization consists of the Inspectors General within the Federal government and other individuals in positions designated by the Inspector General Act, 5 U.S.C. § 424(b). The former Inspector General participated on CIGIE's Audit and Budget committees. The former Inspector General was also one of four Inspectors General designated by CIGIE to be a member of the Comptroller General's Advisory Council on Government Auditing Standards.

The Assistant Inspector General for Audits, or designated auditors, participated in the Federal Audit Executive Council, Financial Statement Audit Network. The Counsel to the Inspector General participates in the Council of Counsels to Inspectors General.

U.S. Government Accountability Office

The IG Act states that each Inspector General shall give particular regard to the activities of the Comptroller General of the United States, as head of the U.S. Government Accountability Office (GAO), with a view toward avoiding duplication and ensuring effective coordination and cooperation. During this reporting period, one matter was referred to the OIG by the GAO FraudNet.

INFORMATION REQUIRED BY THE LAW

Information Required by the Inspector General Act, as amended

Certain information and statistics are required by the Inspector General Act, 5 U.S.C. § 405(b), to be included in the semiannual report:

(1) Other than as reported in the Audit Program and Investigation Program sections, the OIG did not identify significant problems, abuses or deficiencies relating to the administration of programs. For the purpose of this section, we used the definition of significant as set forth in the Federal Managers' Financial Integrity Act.

(2) Description of recommendations for corrective action made during the reporting period:

Audit No.	Audit	Issued	Management Decision	Rec #	Recommendation with any Aggregate Cost Savings Noted
April 1, 2024 – September 30, 2024					
OIG-AMR-101-24-03	Mail Ballot Elections	6/6/2024	6/6/2024	1	We recommend that the Division of Operations-Management establish a system of internal controls exclusive to the mail ballot process.
OIG-AMR-106-24-04	FY 2024 FISMA	8/16/2024	8/16/2024	1	We recommend that the designated personnel complete training in detecting counterfeit system components (including hardware, software, and firmware) and best practices for counterfeit component prevention.

(3) For each audit, inspection, or evaluation issued before the commencement of the reporting period, the following are the outstanding unimplemented recommendations:

Audit No.	Audit	Issued	Management Decision	Rec #	Recommendation with any Aggregate Cost Savings Noted
FY 2022					
OIG-AMR-94-22-02	NxGen Data Accuracy	11/16/2021	11/16/2021	1	Develop and implement a quality review process at the local Regional Office level that includes review of the data at key points during the case life cycle.
OIG-AMR-94-22-02	NxGen Data Accuracy	11/16/2021	11/16/2021	3	Develop and implement a standard methodology for documenting data in the NxGen case file.
FY 2024					
OIG-F-28-24-01	Fiscal Year 2023 Financial Statements – Management Letter	12/11/2023	12/11/2023	1	We recommend the Office of the Chief Information Officer identify controls that are not covered by the SOC1 report for the system and perform assessment/analysis annually.
OIG-AMR-102-24-02	Performance Based Staffing	3/22/2024	3/22/2024	1	Coordinate with the Office of the Chief Financial Officer to ensure its methodology to

Audit No.	Audit	Issued	Management Decision	Rec #	Recommendation with any Aggregate Cost Savings Noted
					develop Field Office staffing requirements meets OMB requirements.
OIG-AMR-102-24-02	Performance Based Staffing	3/22/2024	3/22/2024	2	Evaluate its method of determining Regional staffing levels and consider whether a method that evaluates the level of work associated with the cases in addition to the case intake is more appropriate and what, if any, impact the ratios of R cases to C cases may affect the level of work.
OIG-AMR-102-24-02	Performance Based Staffing	3/22/2024	3/22/2024	3	Develop a process to assess field staffing data that includes data quality checks.
OIG-AMR-102-24-02	Performance Based Staffing	3/22/2024	3/22/2024	4	Develop an internal control process to address the findings at Appendix A and related NxGen data issues.

(4) There were no matters involving false statements and/or fraud allegations that were referred to appropriate prosecutorial authority. There was one conviction during the reporting period.

(5) No reports were made to the Board pursuant to 5 U.S.C. § 406(c)(2).

(6) & (7) The following audit, inspection, and evaluation reports were issued during the reporting period, a summary of each report is found at the Audit Program section:

Subject Matter and Title	Questioned Costs	Unsupported Costs	Funds To Be Put To Better Use
Mission Support			
Mail Ballot Elections OIG-AMR-101-24-03	0	0	0
Mission Support			
NLRB FISMA Audit for Fiscal Year 2023 OIG-AMR-103-23-03	0	0	0

(8) Statistical Table of Reports with Questioned Costs:

	Number of Reports	Questioned Costs	Unsupported Costs
A. For which no management decision has been made by the commencement of the period.	0	0	0
B. Which were issued during the reporting period.	0	0	0
Subtotals (A+B)	0	0	0
C. For which a management decision was made during the reporting period.	0	0	0
(i) Dollar value of disallowed costs.	0	0	0
(ii) Dollar value of costs not disallowed.	0	0	0

D. For which no management decision has been made by the end of the reporting period.	0	0	0
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(9) Statistical Table of Recommendations that Funds be Put to Better Use:

	Number of Reports	Funds Be Put To Better Use
A. For which no management decision has been made by the commencement of the period.	0	0
B. Which were issued during the reporting period.	0	0
Subtotals (A+B)	0	0
C. For which a management decision was made during the reporting period.	0	0
(i) Dollar value of recommendations that were agreed to by management.	0	0
(ii) Dollar value of recommendations that were not agreed to by management.	0	0
D. For which no management decision has been made by the end of the reporting period.	0	0

(10) There were no audit, inspection, or evaluation reports that were issued before the commencement of the reporting period for which no management decision has been made by the end of the reporting period or for which comment on the report was not received within 60 days of providing the report to the Agency. A list of any unimplemented recommendations is provided at paragraph 3; however, there are no potential cost savings associated with those recommendations.

(11) No significant revised management decisions were made during the reporting period.

(12) There were no significant management decisions with which the Inspector General was in disagreement.

(13) There is no information to report under the requirements of section 804(b) of the Federal Financial Management Improvement Act of 1996.

(14) & (15) Peer review of the audit program was conducted by the Office of Inspector General, National Credit Union Administration. The peer review report was issued on March 11, 2024. A copy of the peer review report is attached as an appendix. There were no recommendations. The OIG's investigative program is not subject to the peer review requirement.

(16) The OIG did not conduct a peer review during the reporting period.

(17) Statistical Table of the information related to investigative activity:

Investigative Reports Issued	Number of Persons Referred to DOJ	Number of Persons Referred to State or Local Prosecutors	Total Number of Indictments and Criminal Informations
3	1	0	0

(18) Description of the metrics used for developing investigative statistical data: The OIG considers a report issued when it transmits the report to an NLRB management official. It is the OIG's practice to contact DOJ's Public Integrity Section or the appropriate U.S. Attorney's office when the OIG determines that there is reasonable cause to believe that a person violated a Federal criminal statute. The OIG does not consider coordination of its investigative activity with the FBI as a referral to the DOJ. Because of the nature of the NLRB's mission, the factual basis for a

referral to a state or local prosecutor rarely occurs. Referrals, indictments, and criminal informations are reported for the period in which they occurred.

(19) There were no investigations conducted in a prior reporting period that remained open during this reporting period involving a senior Government employee (GS 15 or above) where an allegation of misconduct was substantiated. The OIG considers an allegation substantiated when a determination is made that there is a preponderance of evidence that the employee engaged in misconduct and issues an investigative report.

(20) There were no instances of whistleblower retaliation that were reported to the OIG during the reporting period.

(21) There were no attempts by the establishment to interfere with the independence of the OIG that involved budget constraints designed to limit the capabilities of the OIG or incidents when it was apparent that the establishment resisted or objected to the OIG's oversight activities or restricted or significantly delayed access to information.

(22) Disclosure of closed items:

(A) During the reporting period, the OIG did not close any inspections, evaluations, or audits that were not disclosed to the public: and

(B) All investigations that were closed during the reporting period, including investigations of senior Government officials, are reported in the Investigation Program section of this report.

Annex on Completed Contract Audit Reports

Section 845 of the 2008 Defense Authorization Act, Public Law 110-181, requires certain information on completed contract audit reports containing significant audit findings to be included as an annex to this report. Although the OIG conducts audit work involving contracts, the audits are generally program audits rather than contract audits.

APPENDIX – NLRB OIG Peer Review Report

THE INSPECTOR GENERAL



UNITED STATES INTERNATIONAL TRADE COMMISSION

WASHINGTON, DC 20436

Peer Review - System Review Report

March 11, 2024

IG-WW-003

Dear Inspector General Berry,

We have reviewed the system of quality control for the audit organization of the National Labor Relations Board Office of Inspector General (NLRB OIG) in effect for the year ended September 30, 2023. A system of quality control encompasses NLRB OIG's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming in all material respects with *Government Auditing Standards* and applicable legal and regulatory requirements. The elements of quality control are described in *Government Auditing Standards*.

In our opinion, the system of quality control for the audit organization of NLRB OIG in effect for the year ended September 30, 2023, has been suitably designed and complied with to provide NLRB OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

Audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. NLRB OIG has received an External Peer Review rating of *pass*.

In addition to reviewing its system of quality control to ensure adherence with *Government Auditing Standards*, we applied certain limited procedures in accordance with guidance established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) related to NLRB OIG's monitoring of engagements conducted in accordance with generally accepted government auditing standards (GAGAS engagements) by Independent Public Accountants (IPAs) under contract where the IPA served as the auditor. It should be noted that monitoring of GAGAS engagements performed by IPAs is not an audit and, therefore, is not subject to the

requirements of *Government Auditing Standards*. The purpose of our limited procedures was to determine whether NLRB OIG had controls to ensure IPAs performed contracted work in accordance with professional standards. However, our objective was not to express an opinion; accordingly, we do not express an opinion on NLRB OIG's monitoring of work performed by IPAs.

Basis of Opinion

Our review was conducted in accordance with *Government Auditing Standards* and the *CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*.

During our review, we conducted walk-throughs with NLRB OIG personnel and obtained an understanding of the nature of the NLRB OIG audit organization and the design of NLRB OIG's system of quality control sufficient to assess the risks implicit in its audit function. Based on our assessments, we selected GAGAS engagements and administrative files to test for conformity with professional standards and compliance with NLRB OIG's system of quality control. The GAGAS engagement we selected for a detailed walk-through provided a reasonable representation of the NLRB OIG audit organization's work.

In performing our review, we obtained an understanding of the system of quality control for the NLRB OIG audit organization. In addition, we tested compliance with NLRB OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of NLRB OIG's policies and procedures on selected GAGAS engagements. Our review was based on selected tests; therefore, it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it.

Prior to concluding the peer review, we reassessed the adequacy of the scope of the peer review procedures and met with NLRB OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

Responsibilities and Limitation

NLRB OIG is responsible for establishing and maintaining a system of quality control designed to provide NLRB OIG with reasonable assurance that the organization and its personnel comply in all material respects with professional standards and applicable legal and regulatory requirements. Our responsibility is to express an opinion on the design of the system of quality control and NLRB OIG's compliance based on our review.

There are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and may not be detected. Projection

of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

Sincerely,



Rashmi Bartlett
Inspector General
U.S. International Trade Commission

Enclosure 1– Scope and Methodology

Enclosure 1

Scope and Methodology

We tested compliance with NLRB OIG audit organization's system of quality control to the extent we considered appropriate. These tests included a review of one of the five engagement reports conducted in accordance with generally accepted government auditing standards (GAGAS engagement) issued from October 1, 2020 through September 30, 2023. We also reviewed the internal quality control reviews performed by NLRB OIG.

In addition, we reviewed NLRB OIG's monitoring of GAGAS engagements performed by IPAs where the IPA served as the auditor from October 2020 through September 30, 2023. During the period, NLRB OIG contracted for the audit of its agency's annual financial statements and the Federal Information Security Modernization Act.

We conducted walk-throughs to review the NLRB OIG's work on the following:

- GAGAS Engagements Performed by NLRB OIG:
 - [OIG-AMR-98-22-06, Division of Judges Audit \(September 29, 2022\)](#)

- Monitoring Files of NLRB OIG for Contracted GAGAS Engagements
 - [OIG-F-27-23-01, Audit of the NLRB Fiscal Year 2022 Financial Statements \(November 14, 2022\)](#)



United States Government
NATIONAL LABOR RELATIONS BOARD
OFFICE OF INSPECTOR GENERAL
Washington, DC 20570-0001

March 13, 2024

Rashmi Bartlett
Inspector General
United States International Trade Commission
500 E Street, SW
Washington, DC 20436

Dear Inspector General Bartlett:

We appreciate the opportunity to review and comment on the draft *System Review Report* on the audit organization of the National Labor Relations Board Office of Inspector General, IG-WW-003, dated March 11, 2024. We are pleased that your peer review team found that the system for quality control for our audit organization in effect for the year ended September 30, 2023, has been suitably designed to provide reasonable assurance of conforming in all material respects with *Government Auditing Standards* and applicable legal and regulatory requirements. We are likewise pleased that your office assigned a peer review rating of *Pass* to our system of quality control. We have no additional comments on the draft report.

We appreciate the time and effort that you and your peer review team expended to conduct the external peer review. We also appreciated the feedback provided during the review process and the courtesies and professionalism of your team in conducting this important review process. It was a pleasure to work with your team.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Berry".

David Berry
Inspector General

**Report
Fraud, Waste, and Abuse**

(202) 273-1960

(800) 736-2983

OIGHOTLINE@nrb.gov

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