

NATIONAL LABOR RELATIONS BOARD



Fiscal Year 2024 Financial Statement Audit

Management Letter Report

November 14, 2024

Inspector General
National Labor Relations Board

We have audited the financial statements of the National Labor Relations Board (NLRB), which comprise the balance sheets as of September 30, 2024 and 2023, and the related statements of net cost, changes in net position, and budgetary resources for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2024.

In planning and performing our audit of NLRB's financial statements as of and for the year ended September 30, 2024, in accordance with U.S. generally accepted government auditing standards, we considered NLRB's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NLRB's internal control over financial reporting. Accordingly, we do not express an opinion on NLRB's internal control over financial reporting.

We noted no management comments involving internal control and other operational matters as of September 30, 2024.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all weaknesses or deficiencies in internal control, policies or procedures that may exist.

We would like to express our appreciation to you and all other NLRB personnel who assisted us in completing our work.

This report is intended solely for the information and use of management and the NLRB Office of Inspector General, the Office of Management and Budget, U.S. Government Accountability Office, and Congress, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Castro & Company, LLC
Alexandria, VA

Status of Prior Year Management Letter Comments

The Fiscal Year (FY) 2023 Management Letter Report issued by Castro & Company identified the following control deficiencies:

Finding Identified	Status in FY 2024
Improvements Needed in the Monitoring of Undelivered Orders and Closeout of Expired Contracts	Resolved
Improvements in Monitoring over Security Management Are Needed	Resolved