

NATIONAL LABOR RELATIONS BOARD

JUSTIFICATION OF PERFORMANCE BUDGET FOR THE COMMITTEE ON APPROPRIATIONS



FISCAL YEAR 2021

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FY 2021 Congressional Budget Justification

I. Foreword

The National Labor Relations Board (NLRB, Board, or Agency) is a small but important Agency to the Nation and its economy. The NLRB conducts union representation elections, investigates, prosecutes, and adjudicates alleged labor law violations involving private sector employees, unions, and employers throughout the United States.

In the FY 2021 Budget request, the NLRB seeks funding to improve the efficiency, effectiveness, and accountability of the Agency. These efforts include process improvements for casehandling, mission and business operations, and identifying functions that can be consolidated and/or eliminated. The Agency continues to upgrade and invest in compliance mandates to our Information Technology infrastructure and identify training to support our Human Capital Strategy program.

II. Mission Statement

Protect workplace democracy and the rights of employees, unions, and employers under the National Labor Relations Act (NLRA), in order to promote commerce and strengthen the Nation's economy.

III. Agency Role and Functions

The NLRB is an independent federal agency created by Congress in 1935 to administer and enforce the NLRA, the primary federal statute governing labor relations in the private sector. The purpose of the Nation's primary labor relations law is to serve the public interest by reducing interruptions in commerce caused by industrial strife. It seeks to do this by providing orderly processes for ensuring workplace stability among employees, employers, and unions in their relations with one another. The NLRA contains an employees' bill of rights, which establishes freedom of association for the purposes of participating in collective bargaining or refraining from participation in collective action. Under the Act, the NLRB has two primary functions:

- Prevent and remedy statutorily defined unfair labor practices (ULPs) by employers and labor organizations, and
- Conduct secret-ballot elections among employees to determine whether or not they wish to be represented by a labor organization.

The role of the NLRB is to support the law through the administration, interpretation, and enforcement of the Act. There is no private right of action under the NLRA; thus, the Agency is the only recourse for any employer, employee, or union to seek redress of a violation of the NLRA. Consequently, the processing of these cases assists in easing the burden on the court systems across the United States.

The Board has five members and primarily acts as a quasi-judicial body in deciding cases based on formal records in administrative proceedings. One Board member is designated as the Chairman. Independent from the Board, the General Counsel is responsible for the investigation and prosecution of unfair labor practice charges, for the processing of representation petitions, and for the oversight of the NLRB's Regional Offices, in addition to managing the day-to-day administrative, financial, personnel, human capital, and operational responsibilities of the Agency. These positions are appointed by the President and confirmed by the Senate.

The Board and the General Counsel are located in the Agency's Headquarters in Washington, D.C. The Agency also has a network of Administrative Law Judges located in Washington, D.C., New York, and San Francisco. There are 26 Regional Offices located in major cities across the United States, and a total of 48 offices located nationwide.

To fulfill the Agency's first primary function, the General Counsel has responsibility for: investigating charges of unfair labor practices; approving withdrawals or dismissing non-meritorious cases; and facilitating or obtaining settlements or issuing and prosecuting complaints in meritorious cases.

In connection with its second primary function, the Agency enforces the right of employees to choose whether to be represented by a labor organization. Representation cases are initiated by the filing of a petition – by employees, labor organizations, or employers. The Agency evaluates the petition and, if appropriate, conducts an election to determine if employees wish to have, or continue to have, a labor organization as their collective-bargaining representative. Thereafter, the Agency addresses challenges and/or objections to the election, if filed, and ultimately issues a certification of representation or results of election.

Members of the Board

JOHN F. RING, *Chairman*

CHRISTINE B. LUCY, *Chief of Staff and Special Counsel to the Chairman*

WILLIAM J. EMANUEL, *Member*

VACANT, *Member*

MARVIN E. KAPLAN, *Member*

VACANT, *Member*

ROXANNE ROTHSCHILD, *Executive Secretary*

FRED B. JACOB, *Solicitor*

TERRY SCHOONE-JONGEN, *Director of Office of Representation Appeals*

ROBERT A. GIANNASI, *Chief Administrative Law Judge*

EDWIN EGEE, *Director of Congressional and Public Affairs*

Office of the General Counsel

PETER B. ROBB, *General Counsel*

ALICE B. STOCK, *Deputy General Counsel*

DOLORES K. BODA, *Special Advisor to the General Counsel*

BETH TURSELL

*Associate to the General Counsel,
Division of Operations Management*

RICHARD BOCK

*Associate General Counsel, Division of
Advice*

NANCY PLATT

*Associate General Counsel, Division of
Legal Counsel*

MARK ARBESFELD

Director, Office of Appeals

MEREDITH JASON

*Acting Assistant General Counsel,
Appellate and Supreme Court
Litigation Branch*

BRANDI A. PETERS

*Supervisor, Special Counsel & Labor
Relations*

LORI KETCHAM

Associate General Counsel, Ethics Designated Agency Ethics Official

Operational Support Offices

DAVID P. BERRY

Inspector General

BRENDA V. HARRIS

Director of Equal Employment Opportunity

PREM ABURVASAMY

Chief Information Officer

ISABEL L. MCCONNELL

Chief Financial Officer

LASHARN HAMILTON

Director of Division of Administration

IV. Appropriations Language

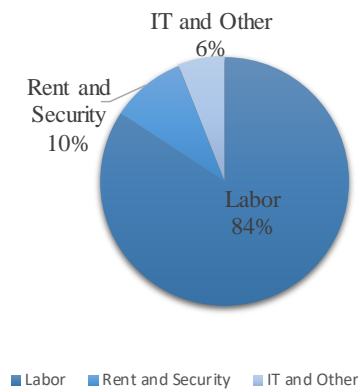
Appropriation Language	Explanation of Changes
<p style="text-align: center;">NATIONAL LABOR RELATIONS BOARD SALARIES AND EXPENSES</p> <p>For expenses necessary for the National Labor Relations Board to carry out the functions vested in it by the Labor-Management Relations Act, 1947, and other laws, [\$274,224,000] \$246,876,000: Provided, that no part of this appropriation shall be available to organize or assist in organizing agricultural laborers or used in connection with investigations, hearings, directives, or orders concerning bargaining units composed of agricultural laborers as referred to in section 2(3) of the Act of July 5, 1935, and as amended by the Labor-Management Relations Act, 1947, and as defined in section 3(f) of the Act of June 25, 1938, and including in said definition employees engaged in the maintenance and operation of ditches, canals, reservoirs, and waterways when maintained or operated on a mutual, nonprofit basis and at least 95 percent of the water stored or supplied thereby is used for farming purposes.</p> <p style="text-align: center;">ADMINISTRATIVE PROVISION</p> <p>None of the funds provided by this Act or previous Acts making appropriations for the National Labor Relations Board may be used to issue any new administrative directive or regulation that would provide employees any means of voting through any electronic means in an election to determine a representative for the purposes of collective bargaining.</p> <p><i>(Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2020.)</i></p>	

V. Overview of the FY 2021 Budget Request

The NLRB's FY 2021 Budget request is \$246.9 million. The FY 2021 request will fund the Agency's statutory mission of resolving labor disputes through investigation, settlement, litigation, adjudication, education, and compliance. This mission relies primarily on skilled and experienced professionals and administrative employees. The annual staff compensation (salaries

and benefits) accounts for approximately 84 percent of the requested funding or \$208 million; 10 percent or \$24 million is required for rent, security, and other facility and property expenses for the NLRB offices in Headquarters and across the country; and the remaining 6 percent or \$14.9 million is allocated to costs and activities that include, but are not limited to: information technology, court reporting, case-related travel, witness fees, interpreters, legal research systems, case management systems, training, compliance with government-wide statutory and regulatory mandates, and mission support offices. Additionally, the FY 2021 request includes increases of \$2.0 million to account for an estimated Federal Employees Retirement System (FERS) contribution increase of 1.3 percent of base salaries, and \$1.1 million to account for an estimated pay raise of 1 percent. The FY 2021 request also includes an increase of \$1.4 million to account for a 1 percentage point increase to support performance awards, and to support strategic workforce development to close current or projected skills gaps, as supported through workforce planning.

FY 2021 Expenses by Category



The complete NLRB FY 2019 – FY 2022 Strategic Plan, including objectives, initiatives and management strategies, can be viewed/downloaded at:

<https://www.nlr.gov/reports-guidance/reports/government-performance-and-results>

Strategic Goals

Promptly resolve labor disputes affecting commerce by fairly and efficiently investigating, settling, processing, and adjudicating unfair labor practices under the NLRA.

Promptly and fairly resolve all questions concerning representation of employees.

Achieve organizational excellence and productivity in the public interest.

Manage agency resources in a manner that instills public trust.

The FY 2021 Budget request will fund the NLRB in its efforts to protect the employee rights and other interests guaranteed by the Act. As reflected in its Strategic Plan, the NLRB expects that the recent, year-after-year declines in its case intake will continue in the near term, and the NLRB also expects that it will experience reduced FTEs through normal attrition. Accordingly, the NLRB has retained its focus on workforce planning and performance and has anticipated the reduction in staffing reflected below in Section VII of this FY 2021 OMB Request. The NLRB has positioned itself to realize increased productivity through substantial investments in technology, including NxGen, and training, coupled with review and adjustment of case processing procedures at both the Headquarters and Regional Office levels. This includes, among other techniques, adjusting processes to more efficiently and timely issue Board and Administrative Law Judges (ALJs) decisions; centralizing regional office decision writing and translation functions on a district or national level; consolidating administrative professional positions in regional offices, sharing management and supervisory personnel among regions and equalizing caseload by sharing resources among offices. All of this is occurring against a backdrop of the NLRB’s constant self-evaluation and planning to ensure not only that its personnel are provided with the skills, equipment, and structure needed to fulfill the NLRB’s mission, but that the NLRB’s stakeholders and members of the public will receive appropriate support from and access to the NLRB’s offices and public website.

The Field casehandling professionals and those in Headquarters offices have provided process improvement ideas to better service the public and the mission. As these improvements continue to be implemented and executed in FY 2020, the Agency will have more effective ways to engage the public through electronic media and enhanced technology platforms that will assist staff in research, intake information, tracking, and management reviews.

The FY 2021 Budget request will fund efforts in the use of technology to service the public, which will assist with decreasing associated costs such as copiers, paper, toner, mailings, and travel. The Agency is also continuing to either relocate or reduce square footage for offices as the leases become due according to the General Services Agency (GSA) guidelines.

VI. Funding Level

National Labor Relations Board			
(Dollars in Thousands)			
Detail	FY 2019 Enacted	FY 2020 Enacted	FY 2021 Request
Appropriation	\$ 274,224	\$ 274,224	\$ 246,876
FTE	1,286	1,334	1,313

VII. Program Activities

The NLRB has five (5) Program Activities that can be thought of as major mission functions for reporting. The Program Activities are Casehandling, Administrative Law Judge Hearings, Board Adjudication, Mission Support, and the Inspector General.

Program Activity	FY 2019 Actual		FY 2020 Enacted Budget		FY 2021 Request		\$Change from FY 2020 Enacted Budget		Revised 2/10/20 %Change from FY 2020 Enacted Budget	
	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE
Casehandling	\$150.0	982	\$160.2	1,005	\$146.9	994	(\$13.3)	(11)	(8.3%)	(1.1%)
Administrative Law Judges	\$8.0	40	\$9.0	40	\$8.0	40	(\$1.0)	0	(11.1%)	0%
Board Adjudication	\$19.0	93	\$19.0	99	\$18.0	97	(\$1.0)	(2)	(5.3%)	(2.0%)
Mission Support	\$91.0	165	\$85.0	182	\$73.0	174	(\$12.0)	(8)	(14.1%)	(4.4%)
Inspector General	\$1.0	6	\$1.0	8	\$1.0	8	\$0.0	0	0%	0%
Total Resources	\$269.0	1,286	\$274.2	1,334	\$246.9	1,313	(\$27.3)	(21)	(10.0%)	(1.6%)

Note: The Casehandling net change FTE of -11 are designated as supervisory or management positions. The %Change columns for Amount and FTE were revised to reflect the correct percentage calculation by Program Activity.

Casehandling

+\$146.9 million / +994 FTE

Net Change -\$13.3 / -11 FTE

The Casehandling program activity is the processing of unfair labor practices and representation cases. The Agency employees who work in the offices/branches/divisions involved in this process include: Regional Offices, Appeals, Advice, Operations-Management, E-Litigation, Appellate and Supreme Court Litigation, Injunction Litigation, and Contempt, Compliance, and Special Litigation.

Resource reduction in casehandling will be realized by normal attrition combined with workforce planning that minimizes impact and enables the Headquarters and Regional Offices to be staffed at near present levels with skillsets appropriate to ensure continued timely attention and processing of every case.

The casehandling process starts with Regional Office personnel performing intake processing of unfair labor practice charges and representation petitions filed by employees, labor organizations, or employers. These are received in the Agency's Regional and Satellite offices across the United States, which are staffed by professionals and administrative employees. Each case is investigated by docketing the original charge, contacting and taking evidence from witnesses, and requesting and reviewing relevant documents from all parties involved.

Once an initial investigation is completed, Regional Directors, who are charged with overseeing effective and efficient investigations in field offices, determine preliminarily whether a charge has merit. Historically, Regional Directors nationwide have found approximately 35 to 37% of the charges filed to be meritorious at this level. In the event of a dismissal, the charging party is entitled to appeal that decision to the General Counsel through the Office of Appeals located at Headquarters, where a determination will be made as to whether the investigation was sufficient and thorough, and the legal conclusion sound. If dismissed, the affected claimant has the right to appeal the dismissal of a compliance determination to the Board and Court. Otherwise, the dismissed case is closed, and the affected claimants have no right of further appeal. If a dismissed case is found to have merit following review at this level, a complaint will be issued if the case is not settled. Historically, the Regional Offices settle over 90 percent of charges filed. These resolutions (i.e., dismissals, withdrawals, or settlements) occur at an extremely early stage, typically within three months after the case has been initiated with the filing of a charge.

Regional Offices seek legal advice from the General Counsel through the Division of Advice located at Headquarters. Further, if there are serious violations requiring immediate relief because obtaining a remedy in due course would be too late to effectuate the purposes of the Act, the Regional Offices will petition a U.S. District Court in certain cases under Section 10(l) of the Act and will seek authorization from the Board through the Injunction Litigation Branch of the Division of Advice in certain cases under Section 10(j) of the Act. If the General Counsel believes that injunctive relief under Section 10(j) of the Act is warranted, s/he will seek authorization from the Board to institute court proceedings.

In FY 2019, the Injunction Litigation Branch received 125 cases. Of those 125 cases, 77 were 10(j) cases, and the Injunction Litigation Branch recommended to the General Counsel pursuing injunctive relief in 15 of them. The General Counsel sought authorization for injunctive relief in 14 cases and the Board authorized pursuit of injunctive relief in 13 of those cases.

The Agency strives to achieve voluntary prompt resolutions between employees, employers and labor organizations in the workplace, which also avoids costly and time-consuming litigation. The Agency's settlement program has been very successful, and as of September 30, 2019, 6,095 preliminary merit unfair labor practice cases were settled. For the same period, the

Agency issued 916 complaints, and those not settled are litigated before an Administrative Law Judge, who issues a decision and recommended order that can be appealed to the Board.

When the Board issues a decision and order, the case returns to the Regional Offices where attempts are made to obtain voluntary compliance with the Board order. Since Board orders are not self-enforcing, if the respondent does not voluntarily comply with the Board's order involving unfair labor practices, the case is referred to the Appellate and Supreme Court Litigation Branch to seek enforcement of the Board order through the Courts of Appeals, and sometimes the Supreme Court. The Appellate and Supreme Court Litigation Branch also defends challenges to Board orders filed by the parties in the Courts of Appeals, and sometimes the Supreme Court. The General Counsel may initiate contempt proceedings after a Board order is enforced by the Court of Appeals. These cases proceed to the Contempt, Compliance and Special Litigation Branch for contempt or other post-enforcement proceedings or to the Injunction Litigation Branch for consideration of whether to seek an order finding a respondent in contempt of earlier court orders providing for injunctive relief. Further, in some cases, while the case is in litigation, the respondent's financial status may change, which requires Agency personnel to be trained in bankruptcy laws and the Federal Debt Collection Procedures Act of 1990. Compliance with Board orders and court judgments is overseen by the Compliance Unit in the Division of Operations-Management. The Compliance Unit works with the Regional offices to ensure cases are handled consistently across the country and in accordance with outstanding policies and procedures.

The merit, settlement, litigation, and appeal rates for cases handled by the Agency can vary over time. Further, while the number of cases can be accurately counted, those raw numbers do not reflect the reality of case handling since the cases vary greatly in the amount of time and effort Agency staff must devote to prevent and remedy unfair labor practices and resolve questions concerning representation. The NLRB tracks the total time taken to resolve a case through the investigation, prosecution, and compliance stages. This process includes capturing the timeliness and quality of case processing.

As for representation cases, the Regional Offices process petitions on behalf of the General Counsel and conduct elections on behalf of the Board. As a result, the General Counsel and the Board have historically worked together in developing procedures for the conduct of representation proceedings. The Board ultimately may determine contested matters, such as the appropriateness of the bargaining unit, and rule on any challenges or objections to the conduct of an election.

Administrative Law Judges (ALJs)

+\$8.0 million / +40 FTE

Net Change -\$1.0 million / 0 FTE

Meritorious charges are litigated before the Agency’s ALJs, who travel around the country to conduct hearings and render decisions and recommended orders. Those decisions and recommended orders are then sent to the Board for review and issuance of a final Board decision and order. In FY 2019, the Division of Judges closed 141 hearings, issued 159 decisions, and achieved 483 settlements. Based on the most recent disposition and inventory projections, in FY 2019 and FY 2020, the NLRB will set a target of [150] closed hearing and 150 decisions for FY 2021.

Board Adjudication

+\$18.0 million / +97 FTE

Net Change -\$1.0 million / -2 FTE

Board adjudication encompasses the activities of the Board staff offices and the Office of the Executive Secretary, the Office of the Solicitor and the Office of Representation Appeals. In a ULP case, the Board adopts a judge's decision if no exceptions are filed. Historically, around 30 percent of ALJ decisions are not excepted to by the parties and are complied with voluntarily. The remaining cases, where exceptions are filed, require review and issuance of a Board decision. In FY 2019, the Board issued 303 decisions in contested cases -- 224 decisions in ULP cases and 79 decisions in representation cases. For FY 2020 and FY 2021, it is estimated that the Board will issue 300 decisions in contested ULP cases each fiscal year. In representation cases, the Board has delegated its responsibility for the administration of representation matters to the Regional Offices. Matters related to the Regional Offices’ handling of representation cases, including decisions issued by Regional Directors in such cases, are reviewable by the Board.

The Executive Secretary is the chief administrative and judicial management officer of the Board. The functions and responsibilities of the Office of the Executive Secretary (“ES Office”) are similar to those of a Clerk of the Court to receive and docket all formal documents filed with the Board, and issue and serve on all parties the Board’s decisions, orders, rulings, and other case documents. The ES Office is the exclusive point of contact for communications by the parties to cases pending before the Board and, particularly regarding questions or guidance sought on Board procedure and case status inquiries, and is the principal point of contact for employers, unions, employees, other Federal agencies, and the public. In its role of facilitating case management, the ES Office relies upon the Board’s electronic case management system to ensure that documents filed and those issued are included in the case record, and to monitor case progress and overall Board case production.

The Solicitor serves as the chief legal adviser and consultant to the Board on all questions of law arising in connection with the Board’s general operations and on major questions of law and policy arising in connection with enforcing, defending, and achieving compliance with Board orders in the Courts of Appeals and the U.S. Supreme Court. The Office of the Solicitor

processes, reviews, researches, provides written recommendations to the Board, and drafts appropriate orders with respect to various unfair labor practice case matters that require expedited consideration, including motions for summary and default judgment, special appeals, formal settlement agreements, and petitions to revoke investigative subpoenas. The Office of the Solicitor serves as the Board's legal representative and spokesperson in liaison contacts with the General Counsel's office and other offices within the Board's organization. The Solicitor's Office reviews and researches relevant case law, precedent, Board policy, and provides written recommendations for action to the Board with respect to requests from the General Counsel to institute various types of litigation requiring authorization by the Board, such as seeking injunctions, intervention and contempt, and petitioning for certiorari with the Supreme Court.

Mission Support

+\$73.0 million / +174 FTE

Net Change -\$12.0 million / -8 FTE

Mission Support includes administrative, personnel, and financial management functions conducted mainly in the central Headquarters office. The various supportive offices, branches, and divisions develop standard operating procedures and protocols consistent with regulatory and legal guidance and promulgate necessary operating directives. Specifically, these organizational units assess and assist all business operations for the Regional Offices and Headquarters through guidance and support activities related to: administration, human resource management, personnel, ethics, training, recruitment, on/off-boarding, equal employment opportunity principles, labor and employee relations, budget, acquisition, accounting, financial management, facilities, property, security, technology infrastructure, congressional and public affairs, and FOIA responses.

Inspector General

+\$1.0 Million / +8 FTE)

Net Change \$0 / 0 FTE

The amount of \$1.4 million was submitted by the Inspector General (IG) for the FY 2021 Budget request for the Office of Inspector General (OIG) and included a request for three additional positions to bring the office from a staff of six to a staff of nine. The IG request amount includes payroll salaries and benefits, \$5,250 for training of OIG personnel, \$229,480 for the Agency's Financial Statement Audit contract, and \$4,200 for support of the Council of the Inspectors General on Integrity and Efficiency (CIGIE). At the request of the Inspector General, this statement is being included in the Congressional Justification:

“The amount of the Inspector General's budget request is \$225,174 (16 percent) less than would have been requested for the level of personnel that the Inspector General determined is necessary to provide adequate oversight of the NLRB's mission functions.

Since the budget request for FY 2018, the Office of Inspector General, has requested nine full-time FTEs. That level of staffing was justified by the Inspector General explaining that the requirements placed upon the Office of Inspector General have increased significantly, including the annual information security review; the DATA Act audits; annual travel and purchase card reviews; and the annual audit of the financial statements. While the Office of Inspector General continues to meet those reporting requirements, it is at the expense of providing adequate oversight of the NLRB's mission functions."

VIII. Agency Workforce Fund Plan

The NLRB Workforce Fund Plan guides the Agency spending toward the strategic use of employee awards and recognition. The plan sets forth a comprehensive strategy that develops and fosters a culture of recognition, including formal and informal recognition. For FY 2020, the Agency Workforce Plan includes funding to support estimated awards spending of \$2.8 million.

As outlined in the OMB Memorandum M-19-24 *Guidance on Awards for Employees and Agency Workforce*, the NLRB Workforce Fund Plan is as follows:

Alignment with agency strategic goals and support organization values

The purpose of the NLRB's Employee Recognition Program is to motivate and empower employees to increase productivity, creativity, and innovation with accomplishing the mission of the Agency; to encourage excellence in performance by rewarding those who demonstrate high level accomplishment and quality of performance, which benefits the agency and Federal Government; to improve Government and Agency operations services; and further the Agency's ability to better accomplish its mission. Further, the Employee Recognition Program positions the NLRB to fairly and equitably recognize and reward individuals and groups for excellence in service to the overall mission of the NLRB. As such, the program provides various means of demonstrating, through monetary and non-monetary recognition, the high values that NLRB sets for its employee contributions and achievements, and to enhance organizational goals; sustain organizational performance; and improve the organizational quality. In addition, the Employee Recognition Program places high regard and visibility in the many contributions of agency stewards in accomplishing, at an exceptional level through diligence, subject matter expertise and professionalism successful resolution to the various programs and disciplines that have a direct impact of the mission of the agency. In the recognition of such efforts to the Agency and establishment of performance measures, we have seen an increase in productivity and successful outcomes of efforts of agency professionals resolving conflicting matters of unprecedented natures through case settlements, unfair labor practice charges, fair and equitable handling of investigations and representation of employees. The program has also helped to foster an environment of a mission first mentality, by putting together program initiatives designed to attract the highest talent, motivated and success-driven workforce to thrust the agency into the

position of preparedness. In support of the mission-related workforce program, the NLRB established the following strategic goals and objectives:

Strategic Goal #1 (Mission): Promptly and fairly resolve through investigation, settlement or prosecution, unfair labor practices under the National Labor Relations Act.

Objective 1: Achieve established performance measures for the resolution of meritorious unfair labor practice charges.

Strategic Goal #2 (Mission): Promptly and fairly investigate and resolve all questions concerning representation of employees.

Objective 1: Achieve established performance measures for the timely resolution of all questions concerning representation of employees.

Strategic Goal #3 (Support): Achieve Organizational Excellence and Productivity in the public interest.

Objective 1: Recruit, develop, and retain a highly motivated, productive, talented, and diverse workforce to accomplish our mission.

Strategic Goal #4 (Support): Manage Agency resources efficiently and in a manner that instills public trust.

Objective # 1: Use information and technology to monitor, evaluate, and improve programs and processes in order to accomplish the agency's mission and increase transparency.

Address how the Agency will strategically spend its determined amount in FY 2020 and subsequent years consistent with a broader recognition plan for employee performance awards.

Chapters 43 and 45 of Title 5, United States Code, provide the basis for the Federal government and the Employee Recognition Program. Chapter 53 of Title 5 provides authority to grant quality step increases. The Federal Employees Pay Comparability Act of 1990 (FEPCA), Public Law 101-509, provides Federal agencies authority to grant employees time-off from duty without loss of pay or charge to leave, as an incentive or in recognition of performance. Chapter 45 of Title 5, United States Code permits NLRB officials with delegated authority to incur necessary expenses for the honorary recognition of employees (5 USC, Sections 4501-4506). Under Federal regulation 5 CFR Part 451.103, agencies may determine the most effective way to implement these authorities. The Office of Personnel Management encourages agencies to make maximum use of the authorities under these chapters to establish and administer awards for

performance, suggestions, inventions, and meritorious actions that best support and enhance agency and national goals and employee contributions to those goals.

The NLRB currently use a three-prong approach. First, managers are educated annually regarding the functionality of how awards are used and how to ensure performance is measured effectively and aligned with the strategic goals of the Agency. Second, approved awards are not automatic; employees are educated, our information systems are carefully updated to ensure employees are aware of how the performance awards process ties to the work that they perform. Third, performance awards are carefully vetted through performance administrators and signed off at the Agency’s highest level. Awards that have been approved have received the highest level of review and authorization to ensure accountability of funding is fair and equitably.

Address the strategic spending plan and its result in improved outcomes and organizational performance

In support of mission-related goals, objectives, and initiatives, the Agency has a long, successful history of performance measurement focusing on timeliness and effectiveness in its case handling process timeliness. The NLRB strengthens budget and performance linkages by establishing a direct relationship between the performance plans of the executives in its Regional and Headquarters offices and the performance measures for their programs. These measures are implemented through the actions of the Agency’s management workforce team. Additionally, to ensure unfair labor practice charges are addressed and resolved timely, the Board and the Agency Leadership uses performance measures to evaluate whether programs are achieving their Government Performance and Results Act goals.

Measure	FY 2018 Actual	FY 2019 Target	FY 2019 Actuals	FY 2020 Target	FY 2021 Target
Realize a 5% annual decrease in the average time to resolve meritorious unfair labor practice charges by adjusted withdrawal, adjusted dismissal, deferral or settlement or issuance of complaint.	106	101	74	95	90
Realize a 5% annual decrease in the average time between issuance of complaint and settlement by administrative law judge or issuance of administrative law judge decision.	242	230	266	218	206
Realize a 5% annual decrease in the average time between issuance of an administrative law judge decision and a Board order.	585	556	441	527	497
Realize a 5% annual decrease in the average time between issuance of a Board order and the closing of the case.	648	616	541	583	556
Realize a 5% annual decrease in the average time to resolve unfair labor practice charges by withdrawal, dismissal, deferral, settlement, or issuance of complaint	90	86	74	81	77
The percentage of representation petitions resolved within 100 days of filing the election petition.	88.8%	85.8%	90.7%	85.8%	85.9%

IX. Attachments

Attachment 1 - Amounts Available for Obligation

Amounts Available for Obligation (Dollars in Thousands)			
	FY2019 Enacted	FY 2020 Enacted	FY 2021 Request
Annual Appropriation	\$ 274,224	\$ 274,224	\$ 246,876

Attachment 2 - Budget Authority by Object Class

Budget Authority by Object Class			
(Dollars in Millions)			
Object Class Categories:	FY 2019 Enacted	FY 2020 Enacted	FY 2021 Request
Personnel Compensation	\$154.7	\$162.8	\$159.5
Personnel Benefits	\$50.2	\$51.7	\$49.0
<i>Sub Total Personnel Compensation</i>	\$204.9	\$214.5	\$208.5
Travel and Transportation of Persons	\$2.8	\$2.5	\$0.0
Rental Payments to GSA	\$23.2	\$23.5	\$20.0
Printing and Publications	\$0.3	\$0.1	\$0.0
Communication, Utilities, and Miscellaneous Charges	\$5.0	\$2.6	\$4.4
Other Services	\$35.5	\$29.2	\$14.0
Supplies and Materials	\$0.5	\$0.5	\$0.0
Equipment and Furniture	\$2.0	\$1.3	\$0.0
<i>Sub-total Direct Budget Authority</i>	\$69.3	\$59.7	\$38.4
Total	\$274.2	\$274.2	\$246.9

Attachment 3 - Major Workload and Output Data

Major Activities	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate
1. Regional Offices			
Unfair Labor Practice (ULP) Cases	18,552	18,181	17,817
Representation Cases	2,095	2,095	2,095
Regional Director Decisions	201	216	230
2. Administrative Law Judges			
Hearings Closed	141	150	150
Decisions Issued	159	150	150
3. Board Adjudication			
Contested Board ULP Decisions Issued	303	300	300
4. Board Decisions Requirement Court Enforcement	60	68	68

Attachment 4 – Open Audit Recommendations Status

Audit Number	Audit Title	Report Date	Rec #	Recommendation	Status
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	1	Establish, document, and implement policies for performing open obligation reviews on a quarterly basis, including documented quality control procedures and approvals over the reviews.	The finance branch continues to hold quarterly meetings with the COR's in the program offices to discuss open obligation accrual amounts. The CFO Front Office is leading monthly UDO meetings with budget and acquisitions to begin researching and closing out UDO's that are subject to deobligation. The desk guide for UDO process is being formulated and the accrual threshold methodology has been shared with the auditors.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	2	Establish, document, and implement policies to ensure accruals are recorded when goods and/or services are received throughout the fiscal year, at least on a quarterly basis, rather than at only year-end. Accruals recorded should be clearly documented with detailed methodologies to support the amounts recorded. The accrual methodologies should be reviewed and approved by appropriate program office personnel, with quality control review procedures and approvals performed and documented by Finance personnel.	Created and delivered an SOP on 3/31/15. This finding will be held open until the financial statement auditors complete their review.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014	12/12/2014	4	Train responsible program office and Finance personnel on	This is being monitored on a quarterly basis and during the year end close out process.

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	Financial Statements			how to monitor obligations and report accruals on an ongoing basis to enhance compliance with the applicable requirements.	
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	15	Finalize the Financial Manual documenting the procedures needed to ensure NLRB complies with applicable accounting, financial management and reporting standards and regulations. The manual should include specific procedures required to process JVs, including: (1) Verifying the accuracy of data on the JVs, (2) Ascertaining that the JVs and supporting documentation are properly authorized, and (3) Determination that the transactions are legal.	Estimated Completion Date is 3/31/19 – Acquisitions Management Branch (AMB), Budget & Finance are reviewing all sections that involve input from all three branches, as well as working on the sections pertaining to each branch. Bi-weekly meetings will be held to check on progress.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	16	Review, implement, and monitor control activities related to the training and appointment of cardholders.	This audit recommendation will be resolved when recommendation 17 is completed.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	17	Establish and implement procedures for periodic review of all active cardholders to determine whether each cardholder has a need for the	The Travel Card Management Plan and Travel Card Desk Guide are currently being updated to reflect the changes under the new GSA SP3 travel card program. Travel documentation is in the process of being updated to align with SP3 and travel processing changes being

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				purchase/travel card, and whether all applicable documentation, including completion of initial and refresher trainings, is maintained.	made by the OCFO's office. The updates to the documentation will be completed in February 2020.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	3	We recommend that the Finance Branch develop and implement procedures to identify infrequent travelers and reduce the credit limits for those travel cardholders.	The strategy for identifying and reducing travel card holder credit limits will align with the action plan for recommendation 17. With SmartPay3 the previously recommended solution will need to be changed to accommodate how the new SP3 travel card works. Recommendation 17 includes a plan to also reduce infrequent traveler credit limits. The updates to the documentation will be completed in February 2020 as part of closing out Recommendation 17.
OIG-AMR-75-15-02	Travel Cards	6/15/2015	9	We recommend that the Finance Branch develop and implement procedures to monitor the training completion by travel cardholders to ensure that travel cardholders meet the training requirements.	A new travel card training tracker has been established as part of the SP3 program and a new baseline of travel cardholders has been completed as of 12/2019 under SP3. The final tasks to close this out requires updating the Travel Card Management Plan and Travel Card Desk Guide with the SP3 changes. This is expected to be 100% in February 2020 as part of closing out Recommendation 17.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	5	We recommend that OED require continuing service agreements for all employees taking training.	OED is working with the Office of Special Counsel regarding the Continuing Service Agreement (CSA) for union members. As such, OED has not implemented CSAs for any employees. The plan is to roll-out in FY 2020 with the establishment of internal processes for CSAs, communications to employees regarding the new requirements, and

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					to finalize any bargaining requirements.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	7	We recommend that the Division of Administration develop and implement a Management Succession Plan.	Draft currently underway.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	11	We recommend that the OCFO develop and implement policies and procedures for the travel of employees in a local commuting area.	The Comprehensive Travel Policy, including Local Travel, is under revision and review.
OIG-F-21-17-01	Audit of NLRB Fiscal Year 2016 Financial Statements	11/3/2016	2	Develop and provide on-going training and cross-training to NLRB staff on Federal accounting and reporting requirements to enhance NLRB's ability to compile financial statements and the Performance and Accountability Report in accordance with applicable standards.	<p>- NLRB in house USSGL training for reporting staff will be held in January 2020.</p> <p>- NLRB in house financial statement/footnote training for reporting staff will be held January 2020.</p>
OIG-F-21-17-01	Audit of NLRB Fiscal Year 2016 Financial Statements	11/3/2016	3	Develop a process for in-depth and detailed management quality control reviews of the financial statements and notes, journal vouchers, and accounting transactions to ensure they are properly and timely	Management review checklist implemented for FY 2019 as part of the monthly and quarterly review process. The financial statement preparation guide and the SOP has an estimated completion date for 2 nd Quarter of FY 2020.

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				reported and recorded.	
OIG-F-21-17-01	Audit of NLRB Fiscal Year 2016 Financial Statements	11/3/2016	5	Ensure that all assets are properly recorded in the subsidiary ledger and related accounting records and depreciated in a manner that properly reflects asset, contra-asset, and expense balances.	Data Call is done on a quarterly basis to ensure that all assets are properly recorded in the subsidiary ledger and related accounting records and depreciated in a manner that properly reflects asset, contra-asset, and expense balances. Finance is in the process of finalizing the PP&E guidance which will be sent to Facilities for their review and concurrence.
OIG-F-21-17-01	Audit of NLRB Fiscal Year 2016 Financial Statements	11/3/2016	6	Develop and implement a process to enter and track all property equipment in the Oracle Fixed Asset Module.	Data Call is done on a quarterly basis to ensure that all assets are properly recorded in the subsidiary ledger and related accounting records and depreciated in a manner that properly reflects asset, contra-asset, and expense balances. Finance is in the process of finalizing the PP&E guidance which will be sent to Facilities for their review and concurrence.
OIG-F-21-17-01	Audit of NLRB Fiscal Year 2016 Financial Statements	11/3/2016	7	Develop and implement standardized policies and procedures to ensure accountability, monitoring, and oversight of the PP&E disposals and lost capitalized equipment, including notification to the Office of Inspector General for lost equipment.	Data Call is done on a quarterly basis to ensure that all assets are properly recorded in the subsidiary ledger and related accounting records and depreciated in a manner that properly reflects asset, contra-asset, and expense balances. Finance is in the process of finalizing the PP&E guidance which will be sent to Facilities for their review and concurrence.
OIG-F-21-17-01	Audit of NLRB Fiscal Year 2016 Financial Statements	11/3/2016	8	Define authorities and responsible parties for managing all capitalized assets to maintain physical control in securing	Data Call is done on a quarterly basis to ensure that all assets are properly recorded in the subsidiary ledger and related accounting records and depreciated in a manner that properly reflects asset, contra-asset,

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				and safeguarding NLRB assets.	and expense balances. Finance is in the process of finalizing the PP&E guidance which will be sent to Facilities for their review and concurrence.
OIG-AMR-83-18-01	Data Act Implementation	10/30/2017	1	Develop and implement internal controls to ensure that: a. Parent IDS are uniform in the data reported to FPDS and the Oracle financial system; b. Procurement awards are reported to FPDS as required by Section 4.606 of the FAR; and C. File C contains all the financial data for the procurement awards that are reported in File D1 prior to submitting the files to the DATA Act broker.	AMB will develop policy and procedures to conduct independent verification and validation (IV&V) of FPDS NG contract award reports. Policy and procedures to be effective by the end of 3rd Quarter of FY 2020. The performance plans are 100% complete.
OIG-AMR-83-18-01	Data Act Implementation	10/30/2017	3	We recommend that the Chief Financial Officer develop and implement internal controls to identify and correct data errors in the Oracle financial system and in FPDS-NG. action.	The Data Act policy is in OCFO Management review. See response to Recommendation 1.
OIG-AMR-80-18-02	Purchase Cards	8/16/18	1	Revise the Management Plan to address the noted deficiencies.	Management Plan to be completed by the end of 2nd Quarter of FY 2020
OIG-AMR-80-18-02	Purchase Cards	8/16/18	2	Establish procedures to ensure that the master files meet all of the legal and	Policy is being reworked with SmartPay 3 updates. The new program requirements satisfy all of the IG findings.

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				regulatory requirements.	
OIG-AMR-80-18-02	Purchase Cards	8/16/18	3	Coordinate with OED to ensure that the Agency's purchase card training meets all of OMB's requirements.	Policy is being reworked with SmartPay 3 updates. The new program requirements satisfy all of the IG findings.
OIG-AMR-80-18-02	Purchase Cards	8/16/18	4	Develop and implement controls to ensure that all participants in the purchase card program meet the training requirements.	Policy is being reworked with SmartPay 3 updates. The new program requirements satisfy all of the IG findings.
OIG-AMR-80-18-02	Purchase Cards	8/16/18	5	Develop and implement processes and procedures to ensure that reconciled statements are accurate and complete.	Policy is being reworked with SmartPay 3 updates. The new program requirements satisfy all of the IG findings.
OIG-AMR-80-18-02	Purchase Cards	8/16/18	6	Develop and implement processes and procedures regarding the content of pre-approvals.	Policy is being reworked with SmartPay 3 updates. The new program requirements satisfy all of the IG findings.
OIG-AMR-80-18-02	Purchase Cards	8/16/18	7	Develop and implement processes and procedures to ensure that purchase cards are cancelled when cardholders separate from the Agency.	Policy is being reworked with SmartPay 3 updates. The new program requirements satisfy all of the IG findings.
OIG-AMR-80-18-02	Purchase Cards	8/16/18	8	Develop procedures to ensure that purchase cardholders and approving officials follow existing Agency policies and procedures regarding the type of	Policy is being reworked with SmartPay 3 updates. The new program requirements satisfy all of the IG findings.

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				supporting documentation that is acceptable for statement reconciliations.	
OIG-F-23-19-01	Audit of NLRB Fiscal Year 2018 Financial Statements	11/13/2018	1	Perform detailed management quality control reviews over the processing of JVs, year-to-year account balance variances, and accrual estimates to ensure discrepancies are minimized and errors are timely corrected.	Finance is working closely with the CORs to ensure data is properly reported during the accrual process. There will be an additional level of management review of the accruals.
OIG-F-23-19-01	Audit of NLRB Fiscal Year 2018 Financial Statements	11/13/2018	2	Refine and strengthen policies, procedures, and processes over JVs and PP&E to ensure transactions are adequately supported and recorded accurately.	Finance is working closely with the Facilities management to ensure data is properly reported and is accurate and timely. There will also be an additional level of management review of the property data. Finance is finalizing the PP&E guidance to send to Facilities for their review and concurrence.
OIG-F-23-19-01	Audit of NLRB Fiscal Year 2018 Financial Statements	11/13/2018	3	Ensure that reconciliations of the BMS balance to OFF and Treasury balances are completed, documented, and reviewed by management at a minimum on a quarterly basis.	As of 6/30/19, we've implemented a reconciliation and review process for the BMS to OFF to CARS reconciliation (FBWT).
OIG-F-23-19-01	Audit of NLRB Fiscal Year 2018 Financial Statements	11/13/2018	4	Ensure reconciliations contain evidence of all appropriate reviews and approvals.	Reconciliations sent for July-September 2019. Will provide evidence of management review.
OIG-F-23-19-01	Audit of NLRB Fiscal Year 2018 Financial Statements	11/13/2018	8	Ensure that the audit logs are moved to another storage medium so that the	Implementation completion by the end of 2 nd Quarter of FY 2020. Completion is dependent upon award

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				audit logs are always available if needed for investigative purposes.	of the IDIQ and establishment of contract support services.
OIG-F-23-19-01	Audit of NLRB Fiscal Year 2018 Financial Statements	11/13/2018	11	Develop and implement policies and procedures to review the SOC1 reports annually.	Implementation completion by the end of 2nd Quarter of FY 2020. Completion is dependent upon award of the IDIQ and establishment of contract support services.
OIG-F-23-19-01	Audit of NLRB Fiscal Year 2018 Financial Statements	11/13/2018	12	Identify controls that are not covered by the SOC1 report for OFF and FPPS and ensure they are assessed at least annually.	Implementation completion by the end of 2nd Quarter of FY 2020. Completion is dependent upon award of the IDIQ and establishment of contract support services.
OIG-F-23-19-01 (ML)	Audit of NLRB Fiscal Year 2018 Financial Statements – Management Letter	1/8/2019	8	Schedule future maintenance and perform them according to the schedule.	<p>Maintenance activities for internally managed systems are scheduled per patch management, Binding Order Directive 19-02, and Information Technology (IT) System release project schedules.</p> <p>The OCIO will track 3rd party maintenance activities using NLRB ServiceNow change management tracking procedures.</p>
OIG-AMR-86-19-01	SES Pay	3/15/2019	1	Establish, document and revise policies for setting and adjusting SES employee’s rate of basic pay.	<p>The agency established, documented, and revised the SES Pay Policy titled ‘Performance-Based Pay System for the Senior Executive Service (SES),’ which documents how to set and adjust SES employees’ rate of basic pay. The SES Pay Policy was approved by OPM, with minor recommendations, on July 25, 2019, which resulted in the agency gaining its SES recertification effective July 30, 2019. In order to continually improve the agency’s SES Pay Policy, we are currently in the process of updating our SES Pay Policy in accordance with OPM’s recommendations.</p>

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OIG-AMR-86-19-01	SES Pay	3/15/2019	5	Ensure policies over documented justification and approval for establishing and adjusting the SES rate of basic pay above the Executive Schedule Level III cap are consistently followed.	The approved SES Pay Policy titled 'Performance-Based Pay System for the Senior Executive Service (SES),' explicitly states the approval process for establishing and adjusting the SES rate of basic pay above the Executive Schedule III, which we have and will continue to follow. As a result, the agency gained its SES recertification effective July 30, 2019.
OIG-AMR-86-19-01	SES Pay	3/15/2019	6	Ensure proper justification and approval from the appointing authority/authorized agency official for establishing and adjusting the SES rate of basic pay above the Executive Schedule III cap are properly obtained, documented and maintained.	Due to a lapse in SES certification in FY 18, pay was not able to be set above the Executive Schedule III for newly appointed SES members; however, now that the agency has regained its SES certification in FY 2019, we will ensure proper justification and approval from the appointing authority/authorized agency official for establishing and adjusting the rate of basic pay above the Executive Schedule Level III cap is properly obtained, documented, and maintained.
OIG AMR-87-19-02	FY 2019 FISMA	7/12/2019	1	We recommend that the Office of the Chief Information Officer perform corrective actions to achieve a Managed and Measurable maturity level for each of the security functions. Specifically, we recommend that the Office of the Chief Information Officer: 1. Prioritize corrective action based on an assessment of the Agency's security risk; 2. Based on that priority, work to remediate the Ad Hoc and Defined metrics	Quarterly updates in process.

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				to Consistently Implemented; and 3. Implement quantitative and qualitative measures on the effectiveness of policies, procedures, and strategies so the Agency can meet the targeted Managed and Measurable maturity level for its overall security program.	
OIG-AMR-82-19-03	Internal Control over Backpay Disbursements	9/20/2019	1	Develop and implement a system of controls to address NxGen data accuracy and reliability.	Action Plan has been submitted.
OIG-AMR-82-19-03	Internal Control over Backpay Disbursements	9/20/2019	2	Provide training to Regional Office personnel who are involved in the backpay process on the requirements of the internal controls related to backpay payments.	Action Plan has been submitted.
OIG-AMR-82-19-03	Internal Control over Backpay Disbursements	9/20/2019	3	Update the internal controls related to documenting the receipt of discriminatee backpay checks to leverage the current practices and capabilities of NxGen.	Action Plan has been submitted; quarterly updates to start in FY 2020.
OIG-AMR-82-19-03	Internal Control over Backpay Disbursements	9/20/2019	5	Develop a process to promptly notify a Regional Office when a backpay payment is cancelled and obtain instructions on the	SOP in development.

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				disposition of the returned funds.	
OIG-AMR-82-19-03	Internal Control over Backpay Disbursements	9/20/2019	6	Develop, document, and implement procedures for performing Finance scans on all backpay reimbursements.	SOP in development.
OIG-AMR-82-19-03	Internal Control over Backpay Disbursements	9/20/2019	7	Conduct periodic reviews of backpay disbursements to ensure that all backpay disbursements, prior to being finalized through the U.S. Treasury, were scanned for known fraud indicators.	Procedures in the process of being implemented on a monthly basis.
OIG-AMR-82-19-03	Internal Control over Backpay Disbursements	9/20/2019	8	Create and implement a process to reconcile the backpay deposit fund account to the financial system and BMS.	Action Plan has been submitted; quarterly updates to start in FY 2020.
OIG-F-24-20-01	Audit of NLRB Fiscal Year 2019 Financial Statements	11/15/2019	1	Develop an accounts payable accrual worksheet for open contracts that is updated by the CORs to track period of performance, contract type, services/good received, invoices received and paid, and accrual methodology used that is submitted, along with adequate supporting documentation, to finance for discussion	Action Plan is being created.

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				as part of the accrual review process.	
OIG-F-24-20-01 ML	Audit of NLRB Fiscal Year 2019 Financial Statements – Management Letter	11/15/2019	1	Ensure approved reconciliation statements including request forms, invoices and receipts are maintained in the file.	Action Plan is being created.
OIG-F-24-20-01 ML	Audit of NLRB Fiscal Year 2019 Financial Statements – Management Letter	11/15/19	2	Refine and strengthen policies, procedures, and processes to ensure that reconciling differences identified are corrected in a timely manner.	Action Plan is being created.
OIG-F-24-20-01 ML	Audit of NLRB Fiscal Year 2019 Financial Statements – Management Letter	11/15/19	3	Refine and strengthen policies, procedures, and processes over the timely removal of separated and transferred users' access. Industry best practices are to remove separated users within five (5) business days and update transferred users within five (5) business days. Ensure that the timely removal of separated and transferred users' access is documented.	Action Plan is being created.
OIG-F-24-20-01 ML	Audit of NLRB Fiscal Year 2019 Financial Statements – Management Letter	11/15/2019	4	Ensure that the timely removal of separated and transferred users' access is documented.	Action plan is being created.
OIG-AMR-88-20-03	Backpay Accounting	12/10/2019	1	We recommend that the OCFO develop procedures to	Action plan is being created.

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				implement the requirements of handling unclaimed money.	
OIG-AMR-88-20-03	Backpay Accounting	12/10/2019	2	We recommend that the OCFO review all the backpay cases with funds in the deposit account and disburse any funds that are being held as either being unclaimed or a fine should be remitted to the U.S Treasury as appropriate.	Action plan is being created.
OIG-AMR-88-20-03	Backpay Accounting	12/10/2019	3	We recommend that the Finance Branch reconcile the backpay cases with recurring journal voucher entries and take appropriate action to correct the accounting errors.	Action plan is being created.
OIG-AMR-88-20-03	Backpay Accounting	12/10/2019	4	We recommend that the Finance Branch determine if any funds can be recovered from the miscellaneous receipts and: a. If funds can be recovered, make appropriate accounting entries and disburse the funds; or b. If funds cannot be recovered, obtain a decision from the General Counsel on whether to seek authority to use appropriated	Action plan is being created.

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				funds to make the discriminatees whole.	
OIG-AMR-88-20-03	Backpay Accounting	12/10/2019	5	We recommend that the Finance Branch reconstruct the three backpay files with appropriate documentation of the receipt and disbursements of backpay funds and then reconcile the cases.	Action plan is being created.
OIG-AMR-88-20-03	Backpay Accounting	12/10/2019	6	We recommend that the Finance Branch officials consult with the Internal Revenue Service and then develop and implement internal controls to address the tax payments and refunds.	Action plan is being created.
OIG-AMR-88-20-03	Backpay Accounting	12/10/2019	7	We recommend that the Finance Branch provide training to its accountants and approving officials on the requirements of its journal voucher documentation requirements and process.	Action plan is being created.
OIG-AMR-88-20-03	Backpay Accounting	12/10/2019	8	We recommend that the Finance Branch develop and implement a documented process to reconcile BMS to Oracle and Oracle to the U.S. Treasury deposit account.	Action plan is being created.