Open Recommendations as of July 8, 2015 (By Fiscal Year)

Audit No.	Audit Title	Report Date	Agreement Date	Rec #	Recommendation
FY 2011					
OIG-AMR-65-11-03	Purchase Cards	9/30/2011	7/24/2012	5	Coordinate with the Facilities and Property Branch to provide guidance to purchase card holders related to maintaining records for and disposition of non-consumable property purchases.
Total FY 2011	**1**				
FY 2012					
OIG-AMR-67-12-01	Internal Controls in the Office of Equal Employment Opportunity	1/9/2012	3/9/2012	4	Develop investigative procedures that meet the requirements of EEO MD-110 and address issues noted by the Equal Employment Opportunity Commission's Office of Federal Operations. In doing so, we suggest that the OEEO Director: Survey equal employment opportunity offices of other agencies to determine what, if any, standard procedures have been developed; Seek guidance from the Equal Employment Opportunity Commission's Office of Federal Operations; and Solicit observations of the OEEO process from managers and employee unions.
OIG-AMR-67-12-01	Internal Controls in the Office of Equal Employment Opportunity	1/9/2012	3/9/2012	5	Present the investigative procedures to the Board and General Counsel to ensure that the process meets their responsibility of providing for the "prompt, fair and impartial processing" of complaints in accordance with Equal Employment Opportunity Commission regulations and policies.
OIG-AMR-70-12-02	End of Year Spending	9/17/2012	9/17/2012	2	We recommend that the Office of the Chief Financial Officer review the procurement procedures in place and create a system of internal control to ensure that the Agency's procurement process operates in compliance with the FAR.
Total FY 2012	**3**				
FY 2013					
OIG-F-17-13-01	Audit of NLRB Fiscal Year 2012 Financial Statement	12/6/2012	12/6/2012	1	We recommend that NLRB's OCIO coordinate with appropriate personnel (i.e. Office of Human Resources, Regional Offices, etc.) to ensure that the OCIO is notified immediately of all terminations, transfers, temporary accounts no longer required, or any NLRB employee who is absent without leave.
OIG-AMR-68-13-01	Compliance with Unfair Labor Practice Procedures	6/27/2013	6/27/2013	7	Randomly select affidavits to be reviewed for compliance with the Casehandling Manual as part of the Quality Review process.
Total FY 2013	**2**				
FY 2014					
OIG-AMR-71-14-01	Division of Administration Employee Recognition Program	1/29/2014	1/29/2014	1	We recommend that the Office of General Counsel develop a protocol for documenting the receipt, consideration, and approval of administrative policy decisions.
OIG-AMR-71-14-01	Division of Administration Employee Recognition Program	1/29/2014	1/29/2014	3	We recommend that DOA's Performance Management Administrator be an official in the Office of General Counsel.
OIG-AMR-71-14-01	Division of Administration Employee Recognition Program	1/29/2014	1/29/2014	4	We recommend that the Office of Human Resources review its records and ensure that all employees have a properly executed performance plan.

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OIG-AMR-74-14-03	Cloud Computing	9/11/2014	9/11/2014	1	We recommend that the Chief Financial Officer establish procedures to ensure that the appropriate CIO Council and CAO Council best practices are incorporated into future procurements of cloud computing services.
OIG-AMR-74-14-03	Cloud Computing	9/11/2014	9/11/2014	2	We recommend that the Chief Financial Officer establish procedures to address modifications to service level agreements when the agreements do not meet the needs of the Agency, as identified by the Chief Information Officer.
OIG-AMR-74-14-03	Cloud Computing	9/11/2014	9/11/2014	3	We recommend that the Chief Financial Officer establish procedures to ensure that all FAR clauses related to access to cloud systems are incorporated into future procurements of cloud services.
OIG-AMR-74-14-03	Cloud Computing	9/11/2014	9/11/2014	4	We recommend that the Chief Information Officer develop procedures to ensure that Agency systems are granted an authority to operate prior to placing Agency data into the system.
Total FY 2014	**7**				
FY 2015					
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	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.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	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.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	3	Perform a data clean-up for all open obligations and accounts payable general ledger balances to ensure that the balances are properly recorded, with appropriate adjustments posted at the detailed general ledger level.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	4	Train responsible program office and Finance personnel on 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	12/12/2014	5	Perform a reconciliation for each GSA agreement to ensure that the obligations are valid, and documentation exists to clearly support that the goods or services ordered were provided by GSA on a timely basis. Coordination should be performed between Finance, Facilities and Property Branch, and GSA on an ongoing basis.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	6	Ensure that all assets are depreciated, at a minimum, on a quarterly basis in order to properly reflect asset, contra-asset and expense balances.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	7	Perform a quarterly review of the IUS-D asset account, in order to determine whether accumulated costs are being recorded in accordance with SFFAS No. 10 and software assets which are completed are timely moved to the IUS account for capitalization.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	8	Perform a review of documentation used to record IUS assets and IUS-D costs to determine whether adequate supporting documentation exists. Any estimation methodologies used need to be clearly documented and assumptions used properly supported in accordance with SFFAS No. 35, Estimating the Historical Cost of General Property, Plant, and Equipment.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	9	Update documented policies and procedures to ensure adequate monitoring and review of purchases to allow for proper recording and reporting as required by applicable accounting standards.

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OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	10	Train personnel on the policies and procedures surrounding IUS and IUS-D, including the requirements of SFFAS No. 10, to enhance their ability to identify items that should be capitalized rather than expensed.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	11	Perform an assessment of its organizational structure to ensure the CFO's Office is adequately staffed with individuals that possess adequate experience in compiling Federal financial statements, including Federal accounting and financial reporting knowledge and experience to enhance NLRB's ability to comply with accounting and financial reporting standards. Once the assessment is completed, corrective action needs to be taken for any deficiencies identified in current staffing competencies or additional staffing needs.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	12	Develop and provide on-going 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.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	13	Establish and document the policies and procedures over the financial statement preparation process, including management's documented quality control review and approval of all quarterly financial statements.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	14	Ensure variance analysis and explanations of significant variances are prepared, reviewed and submitted as part of NLRB's quarterly financial statement submission to OMB.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	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.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	16	Review, implement, and monitor control activities related to the training and appointment of cardholders.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	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 purchase/travel card, and whether all applicable documentation, including completion of initial and refresher trainings, is maintained.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	18	Establish policies for the maintenance of negative leave requests and supporting documentation in a centralized location.
OIG-F-19-15-01	Audit of the NLRB Fiscal Year 2014 Financial Statements	12/12/2014	12/12/2014	19	Perform a review of employees with negative sick balances to verify requests were approved in accordance with policies and procedures and to determine whether stated balances are valid.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	1	We recommend that the Security Branch update the system of record notice for the personnel security files.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	2	We recommend that the Security Branch develop an internal control to systematically inventory its files, including a method to track files within the Security Branch.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	3	We recommend that the Security Branch develop a logical filing system. As part of this recommendation, the Security Branch should take corrective action to address the finding regarding the misidentified files discussed above.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	4	We recommend that the Director of Administration review the records retention schedule for Personnel Security Records and develop a written records retention policy for the Security Branch.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	5	We recommend that the Security Branch develop a process to accurately input data into its database that includes a quality control process.

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OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	6	We recommend that the Security Branch create a new Position Designation List that corrects the identified errors.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	7	We recommend the Division of Administration ensures that the Position Designation List matches FPPS.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	8	We recommend that the Security Branch develop policies and procedures to ensure that a pre-employment check is conducted prior to an individual entering on duty.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	9	We recommend that the Security Branch develop policies and procedures to ensure that an employee undergoes the appropriate suitability investigation.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	10	We recommend that the Security Branch develop policies and procedures to ensure that it does not issue a PIV card until a fingerprint check is conducted and the suitability investigation is initiated.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	11	We recommend that the Division of Administration review this process and establish an internal control to utilize the separation actions or remove the Security Branch from the routing of those actions.
OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	12	We recommend that the Director of Administration develop a plan to bring the Agency into compliance with OPM's suitability reinvestigation requirements.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	6/16/2015	2	We recommend that the Finance Branch develop an internal control to ensure that all employees overseeing the travel card program, including those performing supervisory functions, meet the mandatory training requirements.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	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.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	6/16/2015	4	We recommend that the Finance Branch develop and implement procedures to ensure that contacting travel cardholders regarding transactions with questionable MCCs are handled in a consistent manner.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	6/16/2015	6	We recommend that the Finance Branch use the reports available in the Citibank Reporting System to monitor delinquencies and that it develop and implement procedures to take action on delinquent accounts.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	6/16/2015	7	We recommend that the Finance Branch use the reports available in the Citibank Reporting System to monitor cash advances.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	6/16/2015	8	We recommend that the Finance Branch develop and implement procedures to ensure that new travel cardholders receive the initial cardholder training prior to receiving a travel card.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	6/16/2015	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.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	6/16/2015	10	We recommend that the Finance Branch develop and implement procedures to ensure that travel card accounts are closed when a travel cardholder separates from the Agency.
OIG-AMR-75-15-02	Travel Cards	6/16/2015	6/16/2015	11	We recommend that the Finance Branch develop and implement procedures to ensure that travel card records are maintained in accordance with the NLRB Travel Card Management Plan.

Total FY 2015	**40**
Total Open Recommendations	**53**