

Open Recommendations as of October 6, 2016 (By Fiscal Year)

Audit No.	Audit Title	Report Date	Agreement Date	Rec #	Recommendation
FY 2013					
OIG-F-17-13-01	Audit of NLRB Fiscal Year 2012 Financial Statements	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.
Total FY 2013	1				
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.

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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	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.

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OIG-AMR-73-15-01	Personnel Security	2/3/2015	2/3/2015	1	We recommend that the Director of Administration reorganize the Security Branch to ensure the following: A set of internal activities that ensure that the Security Branch fulfills the personnel security function in compliance with Governmentwide regulations and policies; a method to monitor the Security Branch's compliance with and the effectiveness of the internal control activities; and the Security Branch is appropriately staffed to fulfill its mission.
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	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.
Total FY 2015	15				
FY 2016					
OIG-F-20-16-01	Audit of NLRB Fiscal Year 2015 Financial Statements	12/14/2015	5/18/2016	3	Ensure that a Financial Operating Plan is created and maintained by the Budget Branch in order to properly manage and monitor Agency spending at the Agency. The plan should be updated, at a minimum, on a quarterly basis to contain budgeted and spending levels as well as available funding. In addition, the plan should be distributed, on a quarterly basis, to the Board, the General Counsel, and management personnel for review and discussion.

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OIG-AMR-78-16-01	Freedom of Information Act	5/12/2016	5/12/2016	2	Develop and implement written policies and procedures that address the entry of the data in FTS and the maintenance of FOIA request files. In implementing this recommendation, consideration should be given to developing procedures for a reoccurring method of validating FTS data; changing the practice of filing FOIA request by last name to FOIA identification number; developing a method to mark that a closed FOIA request file has been removed; and developing a method to mark that a file is stored separately as a FOIA "special project."
OIG-AMR-78-16-01	Freedom of Information Act	5/12/2016	5/12/2016	4	Update the FTS System of Records Notice to reflect how the FOIA information is used and stored.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	1	We recommend that OED and the Office of the Chief Financial Officer (OCFO) develop and implement policies and procedures for the timely recording of training obligations.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	2	We recommend that OED develop and implement policies and procedures for documenting employee attendance at Agency-funded training.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	3	We recommend that OED develop and implement an IDP program to ensure that an employee's training meets the identified need for knowledge, skills, and abilities bearing directly upon the employee's official duties.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	4	We recommend that: <ul style="list-style-type: none"> a. OED obtain a decision from the Board and General Counsel on whether the Agency will have an academic degree program; b. If a program is approved, OED develop and implement the program prior to approving only colleges courses for the degree; and c. If a program is not approved, OED not approve training consisting of academic courses unless it meets an identified need.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	5	We recommend that OED require continuing service agreements for all employees taking training.

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OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	6	We recommend that OED implement and maintain the Agency's Management Development Program.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	7	We recommend that the Division of Administration develop and implement a Management Succession Plan.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	8	We recommend that the Division of Administration develop and implement a program for Senior Executive Development Plans.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	9	We recommend that the Division of Administration and the OCFO develop and implement policies and procedures for employee conference management.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	10	We recommend that the OCFO develop and implement policies and procedures for the procurement of food and beverages at employee conferences.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	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.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	12	We recommend that the Division of Administration and the OCFO develop procedures for providing timely conference reports to the OIG.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	13	We recommend that the Division of Administration and the OCFO consult with the Chairman and General Counsel regarding the approval authority for conferences and develop procedures to ensure that the conference spending is approved by the proper authority.
OIG-AMR-77-16-02	Training and Conferences	9/27/2016	9/27/2016	14	We recommend that the Division of Administration and the OCFO develop and implement procedures for the reporting of conference expenses to the Office of Management and Budget.
Total FY 2016	17				
Total Open Recommendations	33				