

Open Recommendations as of April 24, 2019 (By Fiscal Year)

| Audit No. | Audit Title | Report Date | Agreement Date | Rec # | Recommendation |
|----------------|---|-------------|----------------|-------|---|
| 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 | 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 | 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. |

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| 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-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. |
| Total FY 2015 | 8 | | | | |
| FY 2016 | | | | | |
| 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 | 5 | We recommend that OED require continuing service agreements for all employees taking training. |
| 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 | 11 | We recommend that the OCFO develop and implement policies and procedures for the travel of employees in a local commuting area. |
| Total FY 2016 | 5 | | | | |
| FY 2017 | | | | | |

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| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 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. |
| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 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 reported and recorded. |
| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 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. |
| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 11/3/2016 | 6 | Develop and implement a process to enter and track all property equipment in the Oracle Fixed Asset Module. |
| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 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. |
| OIG-F-21-17-01 | Audit of NLRB Fiscal Year 2016 Financial Statements | 11/3/2016 | 11/3/2016 | 8 | Define authorities and responsible parties for managing all capitalized assets to maintain physical control in securing and safeguarding NLRB assets. |

Total FY 2017

6

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| FY 2018 | | | | | |
| OIG-AMR-83-18-01 | DATA Act Implementation | 10/30/2017 | 10/30/2017 | 1 | Develop and implement internal controls to ensure that: <ul style="list-style-type: none"> 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 of the financial data for the procurement awards that are reported in File D1 prior to submitting the files to the DATA Act broker. |
| OIG-AMR-83-18-01 | DATA Act Implementation | 10/30/2017 | 10/30/2017 | 3 | Develop and implement internal controls to identify and correct data errors in the Oracle financial system and in FPDS-NG. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 1 | Revise the Management Plan to address the noted deficiencies. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 2 | Establish procedures to ensure that the master files meet all of the legal and regulatory requirements. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 3 | Coordinate with OED to ensure that the Agency's purchase card training meets all of OMB's requirements. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 4 | Develop and implement controls to ensure that all participants in the purchase card program meet the training requirements. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 5 | Develop and implement processes and procedures to ensure that reconciled statements are accurate and complete. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 6 | Develop and implement processes and procedures regarding the content of pre-approvals. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 7 | Develop and implement processes and procedures to ensure that purchase cards are cancelled when cardholders separate from the Agency. |
| OIG-AMR-80-18-02 | Purchase Cards | 8/16/2018 | 8/16/2018 | 8 | Develop procedures to ensure that purchase cardholders and approving officials follow existing Agency policies and procedures regarding the type of supporting documentation that is acceptable for statement reconciliations. |

Total FY 2018

10

FY 2019

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| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 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. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 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. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 3 | Ensure that reconciliations of the BMS balances to OFF and Treasury balances are completed, documented, and reviewed by management at a minimum on a quarterly basis. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 4 | Ensure reconciliations contain evidence of all appropriate reviews and approvals. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 5 | Ensure that there are account managers assigned (and documented) to all personnel so that users' access rights are approved by an authorized person at the Agency. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 6 | Document all users' access rights and their respective segregation of duties to ensure that as users are approved, they are not being assigned privileges in excess of what their job duties require. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 7 | Document and maintain user access request forms, showing approvals and roles assigned. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 8 | Ensure that the audit logs are moved to another storage medium so that the audit logs are always available if needed for investigative purposes. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 9 | Review, analyze and report potential suspicious activities in the audit logs (by authorized personnel) on a monthly basis. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 10 | Track and maintain a record of all information system security incidents. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 11 | Develop and implement policies and procedures to review the SOC1 reports annually. |

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| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 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. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 13 | Establish controls to monitor or track the status of vulnerabilities identified. |
| OIG-F-23-19-01 | Audit of NLRB Fiscal Year 2018 Financial Statements | 11/13/2018 | 11/13/2018 | 14 | Establish or modify the policy for how timely deficiencies (high, medium, and low) need to be remediated. Best practices across other agencies remediate high vulnerabilities within one business day and medium vulnerabilities within 3-5 business days; therefore, NLRB should follow best practices. |
| OIG-F-23-19-01 (ML) | Audit of NLRB Fiscal Year 2018 Financial Statements - Management Letter | 1/8/2019 | 1/8/2019 | 1 | Revise the Rules of Behavior to include social media, networking sites, posting on commercial websites and sharing of data. |
| OIG-F-23-19-01 (ML) | Audit of NLRB Fiscal Year 2018 Financial Statements - Management Letter | 1/8/2019 | 1/8/2019 | 2 | Ensure all employees and contractors sign the latest revised Rules of Behavior as evidence of their acceptance. |
| OIG-F-23-19-01 (ML) | Audit of NLRB Fiscal Year 2018 Financial Statements - Management Letter | 1/8/2019 | 1/8/2019 | 3 | Update and include recognizing and reporting potential indicators of insider threats in the security awareness training. |
| OIG-F-23-19-01 (ML) | Audit of NLRB Fiscal Year 2018 Financial Statements - Management Letter | 1/8/2019 | 1/8/2019 | 4 | Create and document a baseline configuration for at least the last two baselines. Additionally, ensure that those baselines are periodically reviewed for completeness and accuracy. |
| OIG-F-23-19-01 (ML) | Audit of NLRB Fiscal Year 2018 Financial Statements - Management Letter | 1/8/2019 | 1/8/2019 | 5 | Develop a detailed Configuration Management Plan to include items such as the types of changes, approval process, testing procedures/process, and proper migration of the change to the production environment, etc. |

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| OIG-F-23-19-01 (ML) | Audit of NLRB Fiscal Year 2018 Financial Statements - Management Letter | 1/8/2019 | 1/8/2019 | 6 | Ensure that the latest list representing the information system component inventory includes elements such as hardware inventory specifications (manufacturer, device type, model, serial number, and physical location), software license information, software version numbers, component owners, etc. |
| OIG-F-23-19-01 (ML) | Audit of NLRB Fiscal Year 2018 Financial Statements - Management Letter | 1/8/2019 | 1/8/2019 | 7 | Ensure that backups are tested and documented at least annually. |
| OIG-F-23-19-01 (ML) | Audit of NLRB Fiscal Year 2018 Financial Statements - Management Letter | 1/8/2019 | 1/8/2019 | 8 | Schedule future maintenance and perform them according to the schedule. |
| OIG-AMR-86-19-01 | SES Pay | 3/15/2019 | 3/15/2019 | 1 | Establish, document and revise policies for setting and adjusting SES employee's rate of basic pay. |
| OIG-AMR-86-19-01 | SES Pay | 3/15/2019 | 3/15/2019 | 2 | Seek guidance and assistance from OPM, including clarification on regulations and the SES Desk Guide, to ensure the NLRB establishes and implements policies for setting SES pay and SES pay adjustments in accordance with regulations and OPM guidance. |
| OIG-AMR-86-19-01 | SES Pay | 3/15/2019 | 3/15/2019 | 3 | Communicate with OPM during the certification process and attend OPM workshops and forums related to the SES performance appraisal system and program to ensure any feedback and recommendations from OPM can be addressed and applied to the certification package |
| OIG-AMR-86-19-01 | SES Pay | 3/15/2019 | 3/15/2019 | 4 | Consult with OPM prior to granting additional SES pay adjustments to ensure actions are properly coded, justified with the appropriate legal authority and do not violate the 12-month rule. |
| OIG-AMR-86-19-01 | SES Pay | 3/15/2019 | 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. |

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| OIG-AMR-86-19-01 | SES Pay | 3/15/2019 | 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 Level III cap are properly obtained, documented and maintained. |
| Total FY 2019 | 28 | | | | |
| Total Open Recommendations | 57 | | | | |