

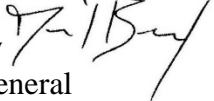
UNITED STATES GOVERNMENT
National Labor Relations Board
Office of Inspector General



Memorandum

February 4, 2015

To: Mark Gaston Pearce, Chairman
Richard F. Griffin, Jr., General Counsel

From: David Berry 
Inspector General

Subject: Audit of the NLRB Fiscal Year 2015 Financial Statements (OIG-F-20)

This is to advise you that we are initiating the subject audit. The objectives of this audit are to: (1) render an opinion as to whether the financial statements are fairly presented in conformity with generally accepted accounting principles, (2) report on material weaknesses and significant deficiencies identified in obtaining an understanding and testing of the Agency's internal controls, and (3) report on the Agency's compliance with laws and regulations, the noncompliance with which could have a direct and material effect on the determination of financial statement amounts and certain other laws and regulations specified in the Office of Management and Budget (OMB) Bulletin No. 14-02, *Audit Requirements for Federal Financial Statements*.

The Office of Inspector General contracted with Castro and Company, LLC to conduct the audit. We will begin the audit with an entrance conference on February 24, 2015 at 3:00 p.m. in the 9th Floor Conference Room, Room 9101. Fieldwork is scheduled to be completed in October with a final report issued on November 6, 2015, for inclusion in the Performance and Accountability Report that is due to OMB by November 16, 2015.

Please contact me at 273-1960 if you have any questions.

cc: Board
Executive Secretary
Associate General Counsel, Operations-Management
Director, Division of Administration
Chief Financial Officer
Chief Information Officer