

**UNITED STATES GOVERNMENT**  
***National Labor Relations Board***  
**Office of Inspector General**



**Memorandum**

November 26, 2018

To: Beth Tursell  
Acting Chief Financial Officer

From: David Berry  
Inspector General

A handwritten signature in black ink, appearing to read "David Berry".

Subject: Backpay Accounting (OIG-AMR-88)

This is to advise you that the Office of Inspector General (OIG) is initiating the subject audit. The objectives of this audit are to:

- Determine the appropriateness of recurring backpay journal voucher entries; and
- Determine whether there are adequate internal controls in place for updating and certifying backpay journal voucher entries and reconciling backpay balances in the Agency's financial system.

We will begin this audit with an entrance conference on November 27, 2018 at 12:00 p.m. in room 5004. Field work is scheduled to be completed in March 2019 and a draft report is scheduled to be issued in May 2019.

This memorandum will be posted on the OIG page of the Agency's Web site until the report is issued. Please contact me at 273-1964 if you have any questions.

cc: Board  
General Counsel