

INSPECTOR GENERAL



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## NATIONAL LABOR RELATIONS BOARD

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WASHINGTON, DC 20570

I hereby submit this Semiannual Report: October 1, 2004 – March 31, 2005, which summarizes the major activities and accomplishments of the Office of Inspector General (OIG) of the National Labor Relations Board (NLRB or Agency). The submission of this report is in accordance with the Inspector General Act of 1978, as amended (IG Act). Section 5 of the IG Act requires that the Chairman transmit this report to the appropriate committees or subcommittees of the Congress within 30 days of its receipt.

In the audit program, OIG issued four audit reports, one inspection report, and one issue alert. In the investigations program, OIG processed 102 contacts, initiated 9 cases, and closed 5 cases. The investigations resulted in three administrative actions and \$12,481 in investigative recoveries. We reviewed five pieces of legislation. Details on these accomplishments can be found in the body of this report.

The Accountability of Tax Dollars Act of 2002 required the Agency to have an audited financial statement. This challenge was made more complex because the Agency changed financial systems in midyear. The Agency reengineered the reporting process for performance information, and completed the process in 6 weeks. Significant changes in NLRB's Federal Managers Financial Integrity Act compliance assessment and report process were also required.

NLRB management and staff met the challenge. NLRB submitted its first Performance and Accountability Report to the Office of Management and Budget (OMB) and Congress on November 15, 2004. The Agency achieved an unqualified opinion on the financial statements with no material weaknesses in internal control. In comparison, OMB reported that 2 of the Federal Government's largest agencies did not make the 2004 reporting due date and 5 of the 23 largest agencies did not receive an unqualified opinion.

I appreciate the support of all Agency employees in achieving the accomplishments set forth in this report.

Jane E. Altenhofen  
April 29, 2005

## AGENCY PROFILE

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The National Labor Relations Board (NLRB or Agency) is an independent Federal agency established in 1935 to administer the National Labor Relations Act (NLRA). The NLRA is the principal labor relations law of the United States, and its provisions generally apply to private sector enterprises engaged in, or to activities affecting, interstate commerce. NLRB jurisdiction includes the U.S. Postal Service (other government entities, railroads, and airlines are not within NLRB's jurisdiction).

The NLRB seeks to serve the public interest by reducing interruptions in commerce caused by industrial strife. It does this by providing orderly processes for protecting and implementing the respective rights of employees, employers, and unions in their relations with one another. The NLRB has two principal functions: (1) to determine and implement, through secret ballot elections, the free democratic choice by employees as to whether they wish to be

represented by a union in dealing with their employers and, if so, by which union; and (2) to prevent and remedy unlawful acts, called unfair labor practices, by either employers or unions.

NLRB authority is divided by law and delegation. The five-member Board primarily acts as a quasi-judicial body in deciding cases on formal records. The General Counsel investigates and prosecutes unfair labor practices before administrative law judges, whose decisions may be appealed to the Board; and, on behalf of the Board, conducts secret ballot elections to determine whether employees wish to be represented by a union.

The Board consists of the Chairman and four Members who are appointed by the President with the advice and consent of the Senate. Board Members serve staggered terms of 5 years each. The General Counsel is also appointed by the President with the advice and consent of the Senate and serves a 4-year term.

Former Board Member Ronald E. Meisburg (recess appointment expired December 8, 2004) was nominated for a term expiring August 27, 2008. No successor has been nominated for former Board Member Dennis P. Walsh (term expired December 16, 2004).

Robert J. Battista continues to serve as Chairman along with Board Members Peter C. Schaumber and Wilma B. Liebman.

The NLRB received an appropriation of \$251,875,000 for Fiscal Year (FY) 2005, less an across-the-board rescission of .80 percent, leaving a net spending ceiling of \$249,860,000 to fund an expected

ceiling of 1,865 full-time equivalents. NLRB Headquarters is at 1099 14<sup>th</sup> Street, NW, Washington, DC.

In addition to the Headquarters building, employees are located in 51 field offices throughout the country. Three satellite offices for the Administrative Law Judges are located in Atlanta, San Francisco, and New York. Since October 2, 2000, field offices included 32 Regional Offices, 16 Resident Offices, and 3 Subregional Offices.

Additional information about the NLRB can be found on the Web site [www.NLRB.gov](http://www.NLRB.gov).

## OFFICE OF INSPECTOR GENERAL

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NLRB established the Office of Inspector General (OIG) pursuant to the 1988 amendments to the Inspector General Act of 1978 (IG Act).

### **Resources**

The FY 2005 OIG budget is \$1,103,000 for operations, of which \$169,000 is for contract services. In addition to the Inspector General, the OIG consists of a Counsel/Assistant Inspector General for

Investigations, Assistant Inspector General for Audits, an investigator, three auditors, and a staff assistant.

Deborah A. Micsky entered on duty as an investigator on January 10, 2005.

## AUDIT PROGRAM

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The Inspector General is to provide policy direction for and is to conduct, supervise, and coordinate audits relating to program operations of the Agency. *OIG issued four audit reports, one inspection report, and one issue alert. Two audit reports identified \$7,500 in costs that could be put to better use.*

### Reports Issued

- We issued Audit Report  
OIG-F-9-05-01, *Audit of NLRB Fiscal Year 2004 Financial Statements*, on December 22, 2004. The audit was required by the Accountability of Tax Dollars Act of 2002. This was the first Agency financial statement audit.

The audit, performed by Carmichael, Brasher, Tuvell & Company (CBTC), an independent public accounting firm, found that NLRB's FY 2004 Financial Statements were fairly stated. No material weaknesses in controls over financial reporting were identified. In addition, no instances of non-compliance with laws and regulations required to be reported by Government Auditing Standards or the Office of Management and Budget (OMB) were identified.

CBTC's Report on Internal Control identified a reportable condition involving information technology security and included one recommendation for improvement.

A Management Letter identified five other areas in which management could improve controls or operating effectiveness. These included monitoring backpay balances, reviewing undelivered orders, implementing the plan to migrate the Regional Office Budget System to the Agency's comprehensive financial management system, developing and implementing internal procedures for people to challenge debt owed the Agency, and implementing prior year recommendations.

Management agreed with the findings and recommendations.

- We issued Audit Report OIG-AMR-44-05-01, *Survey of the Office of Representation Appeals*, on January 7, 2005. We conducted this survey to gather information about the Office of Representation Appeals (R Unit) and to identify internal controls that management exercises in carrying out its mission.

Over the past 6 years, the number of cases pending in the R Unit ranged from 70 in FY 2000 to 145 in FY 2002 and decreased to 115 at the end of FY 2004. The increases in pending cases occurred even though the number of cases decreased significantly. We did not identify potentially significant structural or procedural issues within the R Unit that contributed to the fluctuations in caseload. We concluded that a more detailed review was not necessary.

We identified two issues. First, the Agency did not use its formal System

Development Lifecycle (SDLC) Model when making changes to the Pending Case List Tracking System in FY 2004. The documentation that the Agency is using a spiral SDLC in lieu of the formal SDLC was created and provided in response to the discussion document for this survey.

Second, the FY 2003 Annual Performance Report provides results showing that the Agency achieved a performance goal related to the R Unit. If the calculation was consistent with the narrative, the reported result would increase by 3 days. The point is now moot because the measure has been dropped as a goal for FY 2005 and beyond.

Management agreed with our descriptions of the processes in the R Unit, but disagreed with other aspects of the report.

- We issued Audit Report  
OIG-AMR-45-05-02, *Monitoring  
Building Leases*, on March 8, 2005. We  
conducted this audit to evaluate the  
process used by the Agency to procure  
office space and determine whether the  
Agency is adequately monitoring  
building leases.

Generally, the Agency had effective controls over the procurement of space and monitoring of building leases. Agency policy was followed in lease actions during FY 2004. The Agency was proactive in determining whether excess office space could be returned to the General Services Administration (GSA). In early FY 2005, the Agency returned about 14,000 square feet of Headquarters and Regional Office space. This could result in an estimated savings of nearly \$600,000 for FY 2005.

The Agency does not actively monitor the receipt of standard services because these are GSA responsibilities and the Agency has generally not had problems with the provisions of these services. The Agency had adequate controls over

the procurement of above-standard services such as overtime utilities.

Each of the four field offices visited had several vacant offices. The observations were consistent with the latest Agency analysis of leased space. Generally, vacant offices are not returned if the economic cost to release the space is greater than the projected savings, and GSA will not take space back if it is not available in marketable blocks.

The Agency could put \$6,756 to better use in FY 2006 by releasing parking spaces that are not needed in four field offices and \$563 per month if the spaces are released before then. The Division of Operations-Management agreed to take action on six excess spaces and determined that one space was operationally justified. The actions being pursued by the Agency will save \$5,040 in FY 2006.

Management generally agreed with the other findings and recommendations.

- We issued Audit Report OIG-AMR-46-05-03, *Airline Ticket Purchases*, on March 11, 2005. We conducted this audit to determine whether controls over purchasing airline tickets are sufficient. This included determining whether charges for unused tickets were refunded, purchases for premium class travel were properly justified, and reimbursements for tickets purchased by individuals were appropriate.

We did not identify any first or premium class ticket purchases and the Agency's procedures to control such purchases appear to be adequate. Tickets were generally purchased from a contract carrier. Non-contract carrier purchases were usually in situations in which a city pair fare did not exist. None of the 245 airline tickets purchased with individual travel cards were also paid with the centrally-billed account.

A database obtained from one airline showed that all or part of four trips with unused tickets were not refunded. This, along with an open credit of \$3.10 due to

the exchange of a ticket, resulted in a total of \$744.90 that could have been put to better use. We also identified one ex-employee who still had approving capabilities in Travel Manager.

The Agency received refunds of \$662.70 and a credit of \$82.20 will be applied towards future travel. All of the tickets in question were purchased from one airline. The Agency contacted the airline and was informed that credits are not automatically provided from this airline and that the traveler must request a refund. The Agency issued an administrative bulletin informing employees of the airline's policy and the correct handling of these transactions.

The Finance Branch had no comment on the findings and has already completed corrective actions for the two recommendations made in the draft report. Therefore, we had no recommendations in the final report.

- We issued Inspection Report OIG-INS-35-05-01, *Review of Spending for Safety Supplies and Services*, on October 21, 2004. We initiated this inspection to evaluate aspects of the workplace safety program, particularly the need assessed, funds allocated, and purchases for supplies and services.

The Agency's spending for safety supplies and services was for identified needs and for appropriate items. The Agency performed annual inspections of both Headquarters and most field offices, tracked identified deficiencies, and abated identified conditions. The Agency effectively monitored cardiopulmonary resuscitation (CPR) and first aid training at Headquarters.

Forty-nine percent of field offices did not have current CPR training and 47 percent did not have first aid training. Also, the Agency did not post all required safety and health related information. The Advisory Committee on Health and Safety did not meet semi-annually as set forth in union agreements.

Management initiated action to monitor CPR and first aid training in field offices. Management revised the health and safety poster for field offices to include the required information. The poster is located on the Agency's Intranet. A meeting with union committee representatives has been scheduled for June 2005.

- We released Issue Alert OIG-IA-05-01, *Top Management and Performance Challenges*, on October 14, 2004. The OIG developed a list of what it considers to be the most serious management and performance challenges facing the NLRB. They are:

1. Reduce the Board's pending caseload to meet performance goals;
2. Comply with the Privacy Act system notice requirement for the Agency's information systems;

3. Implement an information security intrusion detection program;
4. Develop, implement, and test an IT contingency plan in accordance with guidance promulgated by the National Institute of Standards and Technology;
5. Implement internal controls needed to obtain an unqualified opinion on financial statements to be audited;
6. Meet regulatory and statutory reporting due dates for government-wide reporting requirements;
7. Implement e-government initiatives to effectively communicate with parties and the public; and
8. Strengthen internal controls over backpay funds deposited with and paid through the U.S. Department of Treasury.

- *The Federal Information Security Management Act of 2002* requires inspectors general to conduct **annual reviews of information security programs**. The OIG review was primarily accomplished as part of the audit of the FY 2004 Financial Statements. A reportable condition on

security, which was not considered to be a significant deficiency, was identified.

Known weaknesses are being addressed in a systematic manner. On October 6, 2004, the Chairman submitted reports from the Inspector General and Chief Information Officer to OMB.

#### **Audit Follow-up**

Agreed upon actions were not completed within 1 year on two audit reports.

- *Information Security Review of New Automated Systems*, OIG-AMR-40-03-03, was issued on September 22, 2003, and we reached agreement with management on actions needed to implement the eleven recommendations on that date. Action was completed on 7 of the 11 recommendations. Management is working to implement the remaining recommendations by the end of FY 2005.

• *Review of Data Accuracy in the FY 2001 Annual Report*, OIG-AMR-39-03-04, was issued on September 30, 2003. We reached agreement with management on actions needed to implement the recommendation on

December 1, 2003. The agreed upon actions included having the Agency conduct a study to determine whether the Agency will produce an annual report and, if so, in what form. A final determination has not been made.

## INVESTIGATIONS PROGRAM

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The Inspector General is to provide policy direction for and is to conduct, supervise, and coordinate investigations relating to the programs and operations of the Agency. *OIG processed 102 contacts, initiated 9 cases, and closed 5 cases. The investigations resulted in 2 suspensions, 1 counseling, and \$12,481 in investigative recoveries. One case resulted in a target letter from the U.S. Attorney's Office notifying the subject of grand jury proceedings.*

Case Workload		Contacts Processed	
Open (10/1/2004)	5	Received	102
Initiated	9	Initiated Investigation	2
Closed	5	Opened Case -- Referred to Agency	1
Open (3/31/2005)	9	Non-Investigative Disposition	100

- Education Credentials.** As previously reported, the OIG issued a report involving an employee who stated on her employment application that she expected to complete a degree and then a month later claimed to have completed the degree when she submitted her security background questionnaire for the Office of Personnel Management (OPM). The background investigation disclosed that the degree had not been completed. When questioned about this discrepancy, the subject falsely stated that she had completed the course work for the degree.

The Agency referred this matter to OPM for a suitability determination. During this reporting period, OPM found that the subject was not unsuited for Federal employment. The Agency imposed a 2-day suspension for providing false information. (OIG-I-345)

- Travel Card Misuse.** This case was initiated after OIG auditors identified possible misuse of a travel card by a Field Attorney. At the request of the Agency, we referred this matter to the Division of Operations-Management for investigation.

The investigation by the Division of Operations-Management substantiated that on 12 occasions during November and December 2004 the subject used the Travel Card to purchase merchandise that was not related to official travel. The value of the purchases was \$329. The subject received a 2-day suspension with the provision that 1 day may be served on a weekend without a loss of pay. (OIG-I-368(R))

- **Sexually Explicit Internet Material.** As previously reported, following an OIG investigative review of the Agency's Internet firewall logs, we initiated an investigation of an employee who was suspected of using the Government computer to view sexually explicit material on the Internet. Using commercially available forensic software, we substantiated the allegation.

During this period, the Agency and the subject entered into an agreement for alternative discipline. The subject was counseled via a Letter of Warning and donated 262 hours of annual leave to the

leave donor program. The value of the annual leave was \$10,657. (OIG-I-360)

- **Time and Attendance.** OIG initiated this case after receiving a Hotline complaint that an office was not charging an employee sick leave for periods of time that the employee was incapacitated and not able to work. The investigation substantiated that the employee was allowed to engage in full time work-at-home and that she did not submit leave requests for periods of time that she was hospitalized or absent from her home for medical appointments.

During the investigation, the employee submitted three leave requests for a total of 48 hours of annual leave to cover the periods of time that she was hospitalized or at a medical appointment. The value of the annual leave was \$1,824. In a memorandum to the office director, we suggested that he take corrective action to ensure that he certifies the time and attendance in accordance with Government-wide policy. (OIG-I-369)

- **Harassment.** OIG initiated this case after a referral from a Regional Office that alleged harassment and obstruction of an administrative proceeding by an employer in an unfair labor practice case. The harassment consisted largely of letters and faxes with harassing statements that the subject sent to Regional personnel. This is a joint investigation with the Federal Protective Service.

After reviewing the investigation, the U.S. Attorney's Office issued a target letter to the subject notifying him of pending Grand Jury proceedings for obstructing and impeding a governmental proceeding. Those proceedings are pending. (OIG-I-364)

- **Abuse of Discretion.** OIG initiated this case after entering into an agreement for investigative services with another agency. The allegation against that agency was that it considered *ex parte* communications while acting in a quasi-judicial capacity.

Following the dismissal of a case by an administrative judge (AJ), a litigant filed both a request for review of that decision with the agency and a denial of access complaint with the agency's Equal Employment Opportunity Office. Both filings alleged that the AJ violated the litigant's due process rights by discriminating against her based upon a disability. The agency resolved the denial of access complaint by entering into a settlement agreement with the litigant that dismissed the request for review and remanded the case to a new AJ. The opposing litigant was not a party to the negotiations or the settlement agreement.

We found that the agency violated its own regulations by receiving *ex parte* communications and disposing of the request for review through a settlement agreement with an interested party. We issued an investigative report to the agency without a recommendation for remedial action. (OIG-I-365(O))

**Hotline**

Employees and members of the public with information on fraud, waste, and abuse are encouraged to contact OIG. A log of calls to a nationwide toll free number or the office numbers and a log of mail, e-mail, and facsimile messages are maintained. All information received, regardless of the method used, is referred to as *HOTLINE* contacts.

The information received over the hotline is the basis for the initial review for potential investigations. The

information is analyzed to determine if further inquiry is warranted. Most *HOTLINE* contacts are calls from members of the public seeking help on an employment related problem or issues outside OIG and/or Agency jurisdiction. As appropriate, OIG refers these callers to the NLRB office; local, state, or Federal agency; or private resource to provide assistance.

During this reporting period, OIG received 102 hotline contacts, of which 33 were telephone calls and 69 were in writing. Two contacts resulted in OIG investigative cases.

## LEGISLATION, REGULATIONS, AND POLICY

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The Inspector General is to review existing and proposed legislation and regulations relating to programs and operations of the Agency and is to make recommendations concerning the impact of such legislation or regulations. Similarly, we review Agency and OIG policy. *We reviewed five pieces of legislation and four proposed regulatory matters.*

### Legislation

We reviewed the following legislation and provided input when appropriate.

**Pub. L. 108-447**, Consolidated Appropriations Act, 2005. Section 520 of the Transportation, Treasury, and General Government Appropriations Act, which is part H of the Consolidated Appropriations Act, 2005, requires that each agency appoint a Chief Privacy Officer and that every 2 years IGs contract for an independent third party review of the agency's privacy and data protection procedures.

**H.R. 1271**. This legislation would repeal section 520 of the Transportation, Treasury, and General Government Appropriations Act which is part H of the Consolidated Appropriations Act, 2005, cited above.

**H.R. 773, Fairness in Labor Litigation Act**. This Legislation would amend the

NLRA to make it an unfair labor practice for an employer or a labor organization to bring or cause to be brought any civil or adversarial action against a labor organization or an employer if such action is determined by a competent fact finder to be frivolous, vexatious, or objectively baseless and not brought in good faith. The legislation would also make the party found to have violated this prohibition liable to the party or parties against whom such action is brought for all reasonable costs.

**H.R. 874, Secret Ballot Protection Act of 2005**. This legislation would amend the NLRA to make it an unfair labor practice for: (1) an employer to recognize or bargain collectively with a labor organization that has not been selected by a majority of the employees in a secret ballot election conducted by the NLRB; and (2) a labor organization to cause or attempt to cause an employer

to recognize or bargain collectively with a representative that has not been selected in such manner.

### **S. 394, The Open Government Act of**

**2005.** This legislation amends the Freedom of Information Act (FOIA) in an effort to expand the accessibility and openness of Government. The legislation provides that the commencement of the 20-day time limit that the agencies must process a request for records begins on the day in which the request is first received. It also creates penalties for not meeting that deadline. The legislation would require agencies to establish: (1) a system to assign tracking numbers to requests for information; and (2) telephone or Internet service that provides the status of the request.

We provided comments to OMB for a Legislative Referral Memorandum on S. 394, The Open Government Act of 2005. We are concerned that the proposed changes will result in additional litigation as agencies will be required to justify any delay (even 1

day) to avoid the penalty of losing the ability to assert an exemption.

Exemptions to the release of information play an important role in protecting Government information and to tie that protection to the time of processing a request might result in some unforeseen and very unfavorable consequences. The proposed requirement for individualized tracking numbers for requests and status information may have an adverse impact on the financial resources of smaller agencies.

### **Regulations**

We provided comments to OPM on their proposed changes to **absence and leave regulations**. OPM's proposal to eliminate the requirement that an employee maintain 80 hours of sick leave in order to be eligible to use 40 hours of sick leave to care for a family member would be in conflict with the statute that requires the 80-hour sick leave balance. OPM should consider providing additional guidance on the circumstances that permit an agency to advance sick leave.

**Policy**

We provided comments to the Government Accountability Office on the Generally Accepted Government Accounting Standards' **Requirements of Continuing Professional Education.**

The proposed requirements should be rephrased to ensure the standards allow credit for training that is provided by community groups on an as needed basis. The drafted criteria seemed to be designed more for organizations that provide training on an ongoing basis. The Standards should require the audit organization, rather than the employee, to maintain the training records.

We provided comments to the U.S. National Archives and Records Administration on the **Recommendations for the Effective Management of Government Information on the Internet and other**

**Electronic Records.** We were concerned that certain aspects of the recommendations may adversely affect the operation of OIGs. The recommendations should be drafted in a manner that does not require an evaluation or review, but rather encourages IG's to expend appropriate resources in an area such as electronic records management. The draft document would require a wholesale redrafting of OIG position descriptions to require knowledge of information and records management.

**Agency Regulations**

The Counsel to the Inspector General is an advisory member of the Agency's Rules Revision Committee that develops changes to Agency procedural regulations. During this period, the committee reviewed proposed debt collection regulations.

## LIAISON ACTIVITIES

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The Inspector General is to recommend policies for, and is to conduct, supervise, or coordinate relationships between the Agency and other Federal agencies, state and local governmental agencies, and non-governmental entities. The Inspector General is to give particular regard to the activities of the Comptroller General of the United States. Similarly, we encourage OIG staff members to participate in Agency programs and activities. *OIG staff are active in the inspector general community and Agency functions.*

### **Inspector General Community**

- The Inspector General is a member of the Executive Council on Integrity and Efficiency (ECIE), which consists primarily of the inspectors general at the designated Federal entities in the IG Act. She participated in activities sponsored by the President's Council on Integrity and Efficiency (PCIE), which consists primarily of the Presidentially-appointed inspectors general. She joined the Audit Committee in May 2001.

The Assistant Inspector General for Audits, or designated auditors, participated in the Federal Audit Executives Council (FAEC), Financial Statement Audit Network, Statement of Work Subgroup, Results Act Group, IDEA Users Group, and the FAEC Information Technology Security Committee.

The Assistant Inspector General for Audits participated in a mock exit conference at an introductory auditor training provided by the Inspectors General Auditor Training Institute.

The Counsel participated in the Council of Counsels to Inspectors General. The Counsel and an auditor are members of a PCIE/ECIE committee reviewing issues associated with e-government initiatives.

### **Government Accountability Office**

The IG Act states that each inspector general shall give particular regard to the activities of the Comptroller General of the United States, as head of the Government Accountability Office, with a view toward avoiding duplication and ensuring effective coordination and cooperation. No reviews of NLRB are currently ongoing.

## **INFORMATION REQUIRED BY THE ACT**

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Certain information and statistics based on the activities accomplished during this period are required by section 5(a) of the IG Act to be included in the semiannual reports. These are set forth below:

### Section 5(a)

- (1), (2), (7)      OIG did not identify significant problems, abuses or deficiencies relating to the administration of programs. For the purpose of this section, we used the definition of significant as set forth in the Federal Managers' Financial Integrity Act.
- (3)                Corrective action has not been completed on all significant recommendations that were described in the previous semiannual reports.
- (4)                One case was referred to prosecutorial authorities and is currently pending. There were no prosecutions or convictions.
- (5)                No reports were made to the Chairman that information or assistance requested by the Inspector General was unreasonably refused or not provided.
- (6)                A listing by subject matter is located on page 20.
- (8), (9)          No audit reports issued during this period had a recommendation on questioned costs. Two audit reports issued during this period identified funds that could be put to better use. See Tables 1 and 2.
- (10)              There are no audit reports issued before the commencement of the reporting period for which no management decision has been made by the end of the reporting period.
- (11)              No significant revised management decisions were made during the reporting period.
- (12)              There were no significant management decisions with which I am in disagreement.

## **AUDIT REPORTS BY SUBJECT MATTER**

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<b><u>Report Title and Number</u></b>	<b><u>Questioned Costs</u></b>	<b><u>Unsupported Costs</u></b>	<b><u>Ineligible Costs</u></b>	<b><u>Funds To Be Put To Better Use</u></b>
ADMINISTRATION				
Audit of NLRB Fiscal Year 2004 Financial Statements, OIG-F-9-05-01	0	0	0	0
Monitoring Building Leases, OIG-AMR-45-05-02	0	0	0	6,756
Airline Ticket Purchases, OIG-AMR-46-05-03	0	0	0	744
BOARD ADJUDICATION				
Survey of the Office of Representation Appeals, OIG-AMR-44-05-01	0	0	0	0

**Table 1****REPORTS WITH QUESTIONED COSTS**

	<b><u>Number of Reports</u></b>	<b><u>Dollar Value</u></b>	
		<b><u>Questioned Costs</u></b>	<b><u>Unsupported Costs</u></b>
A. For which no management decision has been made by the commencement of the period	0	0	0
B. Which were issued during the reporting period	0	0	0
Subtotals (A+B)	0	0	0
C. For which a management decision was made during the reporting period	0	0	0
(i) Dollar value of disallowed costs	0	0	0
(ii) Dollar value of costs not disallowed	0	0	0
D. For which no management decision has been made by the end of the reporting period	0	0	0
Reports for which no management decision was made within six months of issuance	0	0	0

## REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

**Table 2**

	<b><u>Number of Reports</u></b>	<b><u>Funds Be Put To Better Use</u></b>
A. For which no management decision has been made by the commencement of the period	0	0
B. Which were issued during the reporting period	2	7,500
Subtotals (A+B)	2	7,500
C. For which a management decision was made during the reporting period	2	7,500
(i) Dollar value of recommendations that were agreed to by management	2	6,544
(ii) Dollar value of recommendations that were not agreed to by management	1	956
D. For which no management decision has been made by the end of the reporting period	0	0
Reports for which no management decision was made within six months of issuance	0	0



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