



NATIONAL LABOR RELATIONS BOARD

WASHINGTON, DC 20570

I hereby submit this Semiannual Report: April 1 – September 30, 2007, 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 two audit reports with costs that could be put better use of \$40,239, two inspection reports, and one issue alert. In the investigations program, OIG processed 93 contacts, initiated 5 cases, and closed 8 cases. The investigations resulted in one resignation, one retirement, two suspensions, \$118,087 in investigative recoveries, two removals of contractor employees, and three referrals to the Department of Justice. We reviewed four pieces of legislation. Details on these accomplishments can be found in the body of this report.

In planning our work, the OIG takes into consideration issues of current interest to Congress and the public. The intent is to enable the Agency to report that the OIG had reviewed the issues and there were no problems or the problems had been identified and corrected. We are pleased to report that several issues receiving negative press this period had been reviewed by the OIG.

- The misuse of credit and travel cards continued to be of great interest to Congress and the public. We did extensive audit and investigative work in 2002, and worked with the Agency to implement internal controls. We reviewed these controls in December 2006 and found that they were working fairly well. Accordingly, while other agencies continue to report significant problems, the NLRB has few cases of misuse.
- A newspaper reported examples of executive branch officials who reportedly accepted trips from companies and trade association with a stake in their agency's decisions. We reviewed the NLRB's procedures and reported in August 2006 that travel was properly reimbursed and reports to the Office of Government Ethics were complete and accurate. The Agency had a good system needing minor adjustments.

- This period, the Government Accountability Office (GAO) found that 67 percent of premium-class trips, which included those in first and business class, taken during a recent 12-month period were improperly authorized, improperly justified or both. We reviewed Agency controls over airline tickets and reported in March 2005 that the Agency had not approved premium class travel during the sample period and procedures to control such purchases were adequate.
- In April 2007, the GAO told Congress that it investigated the transit-benefit program and found abuse by workers in several agencies. Since January 2003, we periodically reviewed the NLRB's transit-benefit program by conducting investigations and, most recently, an inspection. Although our investigations identified abuses that resulted in disciplinary actions and financial recoveries for the Agency, our inspection in 2006 found no indications of significant abuse and that the internal controls required minor adjustments.

The OIG continues to make significant contributions to the Agency's financial position. Most significantly this period, we identified a \$3.8 million dollar accounting error in July that, when corrected, provided funds for other needs. Two contractors repaid nearly \$17,000 for time improperly charged to the Agency. Over \$107,000 was deobligated for services not needed and made available for other expenditures. Our extensive review of procurements identified two contracts on which we estimated \$842,000 could be saved in the future if the contracts were properly competed. Regrettably, the Agency declined to adopt these recommendations. The OIG requested a Comptroller General decision that resulted in an adjustment of obligations. In addition, the Agency reported two Antideficiency Act violations that we identified.

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



Jane E. Altenhofen
October 31, 2007

AGENCY PROFILE

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.

The present Board Members and General Counsel have served throughout this reporting period.

The NLRB received an appropriation of \$251,507,470 for Fiscal Year (FY) 2007 to fund a ceiling of 1,735 full-time equivalents. NLRB Headquarters is at 1099 14th 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 City. Since October 2, 2000, field offices have 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.

OFFICE OF INSPECTOR GENERAL

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 2007 OIG budget was \$1,088,200 for operations, of which \$181,000 was 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, three auditors (one currently vacant), and a staff assistant.

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 two audit reports with costs that could be put to better use of \$40,239, two inspection reports, and one issue alert.*

Reports Issued

- We issued Audit Report
OIG-AMR-55-07-03, *Continuity of Operations*, on September 18, 2007. We evaluated the NLRB's continuity of operations (COOP) plans to determine whether they meet Federal guidelines and have been tested.

Agency operations have been affected by two disasters: the terrorist attack at the World Trade Center on September 11, 2001, and Hurricane Katrina, which made landfall on August 29, 2005. Although COOP plans were not in place at the time of the attack on the World Trade Center, they were in place for Hurricane Katrina. An action that appears to have enhanced the Agency's COOP abilities after those events was the assignment of at least one other field office to provide support for essential functions. However, the Agency did not

incorporate lessons learned from those experiences into its COOP plans.

The Agency's COOP plans do not meet the requirements of Federal Preparedness Circular 65 (FPC 65), most important of which is the proper identification of essential functions. The plans that had essential functions identified them generally as case handling, payroll, and protection of employees and property. This general description does not meet the criteria established by FPC 65. Because the essential functions were not properly identified, the remaining elements of COOP plans would not support the Agency's essential functions during an emergency.

Management generally agreed with the findings and recommendations. A COOP Working Group was formed to implement corrective actions.

- We issued Audit Report OIG-AMR-56-07-04, *Health Services*, on September 19, 2007. We reviewed the Agency's health unit program to determine whether services are procured in a cost-efficient manner and to evaluate the level of service provided.

We identified more than \$40,000 that the Agency could put to better use in the health services program. Health services paid for by the Agency went unused by some offices and the utilization rate was so low in other offices that procuring these services is not cost-effective.

We estimate that the Agency could put \$33,885 to better use by eliminating health services at underutilized facilities. Another \$6,354 could be put to better use by deobligating funds from the FY 2007 health services contract that will not be expensed to provide health services. Also, funds could be saved by having other agencies that use the health services at Headquarters share space rent costs.

The Agency incrementally recorded the health services agreement with Federal Occupancy Health Services for both FY 2006 and FY 2007. In both instances, the amount was not properly recorded for at least 6 months.

Management agreed with the findings and all but one of the recommendations. The \$6,354 was deobligated.

After initially disagreeing with our recommendation to pursue options to share space rent costs with the other agencies using the Headquarters health unit, management contacted GSA regarding that issue. GSA agreed with our assessment that the health unit was joint use space for which all tenants should pay a pro rata share based on the space they occupy in the building. GSA is now determining the amount of rent that should be shared among the tenants and will provide a reduction in the NLRB's rent in the Occupancy Agreements when executing the renewal option for the Headquarters space.

- We issued Inspection Report OIG-INS-49-07-01, *Board Statistical Study*, on July 18, 2007. We conducted this inspection to determine whether the timeliness of case processing before the Board is impacted by the type of party filing exceptions to the administrative law judge's (ALJ) decision.

We found no indication of purposeful delay based on the identity of the party filing exceptions to an ALJ decision. In FY 2006, 79 percent of cases with exceptions to ALJ decisions were filed by employers, while 92 percent of these cases were initiated by charges against employers. Because of this disparity, drawing conclusions regarding disparate treatment of the parties is difficult.

Nevertheless, the statistics showed substantial delay in the Board issuing decisions and, in turn, substantial delay in providing remedies under the NLRA, the impact of which is disparately felt by employees.

- We issued Inspection Report OIG-INS-50-07-02, *Federal Employees' Compensation Act*, on September 18, 2007. We determined whether the Federal Employees' Compensation Act program at the NLRB is operating effectively and in accordance with Federal regulations.

The Agency is not effectively managing workers' compensation cases. Of the 20 cases we identified requiring regular monitoring, 13 were not regularly monitored. These cases lacked either sufficient medical documentation to verify the claimants' continued eligibility for benefits or a confirmation of survivors' eligibility to continue receiving death benefits.

The Office of Workers' Compensation Program (OWCP) did not receive NLRB workers' compensation claims within 10 working days of receipt as required by Federal regulations. On average, it took 29 working days to receive claims.

- We released Issue Alert *OIG-IA-07-02, Financial Reporting Requirements*, on August 13, 2007. We provided this issue alert to identify changes in the Office of Management and Budget (OMB) Circular A-136, *Financial Reporting Requirements*, that may impact the Agency's annual Performance and Accountability Report.

For FY 2007, the Agency will need to modify the content and placement of management assurances, present the Statement of Financing as a footnote, and include tables in the Other Accompanying Information section that summarize financial statement audit results and management assurances. Beginning in FY 2009, the Agency will need to change how backpay is reported in the financial statement to be in conformance with the new accounting standards.

Audit Follow-up

Agreed upon actions were not completed within 1 year on three audit reports. One of these reports is now closed.

- *Audit of the NLRB Fiscal Year 2004 Financial Statements*, *OIG-F-9-05-01*, was issued on December 22, 2004, and we reached agreement with management on that date. Action was completed on the final open recommendation. We closed the audit report on September 25, 2007.

- *Non-Standard Work Hours Compensation*, *OIG-AMR-47-05-04*, was issued on August 9, 2005, and we reached agreement with management on that date. Action has been completed on five of seven recommendations. A recommendation to develop a plan to conduct regular time and attendance reviews was completed on April 23, 2007, by issuing Administrative Policies and Procedures Manual (APPM) Chapter PER-27, Program Management and Evaluation Program.

The Agency planned to implement the remaining two recommendations by issuing an APPM chapter titled *Alternative Work Schedules*. We reviewed a draft of this document in

June 2007 and it addressed the two open recommendations. Most recently, management decided to issue an administrative policy circular.

The original estimated completion date was June 30, 2006; 11 months was a reasonable amount of time to issue a policy in our opinion. Despite our repeated requests to management and the Audit Follow-up Official to give these actions more priority, the estimated completion date was then revised to September 2006, December 2006, June 2007, and most recently to December 2007. Taking more than 2 years to implement recommendations that do not require major expenditures or system development efforts is unreasonable and reflects poorly on the Agency's appreciation for internal controls.

- ***Information Technology Procurement Actions***, OIG-AMR-51-06-02, was issued on June 29, 2006, and we reached agreement with management on August 14, 2006. Action has been completed on five of the seven

recommendations. Management decided not to implement one recommendation and corrective action on another was incomplete.

We recommended that the Agency re-compete an information technology support services contract to obtain a fixed-price contract, or if the contract is not re-competed, to negotiate with the contractor to use labor rates identified in the statement of work (SOW). We estimated that the Agency could put over \$500,000 to better use for the base period and four option years if the correct labor rates were used.

Instead of negotiating with the contractor to use labor rates identified in the SOW, the Agency attempted to justify labor categories different than those in the SOW. These needs were outside the scope of the original contract. We closed this recommendation based on a memorandum by the Audit Follow-up Official on July 18, 2007, stating that the Chief Information Officer was adamant that the contract not be re-competed and

that he had no basis for disagreeing with him. The recently hired Contract and Procurement Section Chief subsequently determined that this contract needed to be re-competed to correct multiple deficiencies.

We also recommended that the Agency implement procedures to enter data into the Federal Procurement Data System (FPDS) in a timely manner. The Division of Administration claimed completion of this recommendation several times in quarterly progress reports, which we found to be incorrect.

We notified the Audit Follow-up Official who responded that the Director of Administration had again stated that all data had been entered into FPDS.

Since then, we reviewed the data in FPDS six times and found the data was not entered for contracts awarded as long as 11 months ago. When we last reviewed FPDS on October 12, 2007, we found that 28 percent of applicable procurement actions had not been entered.

INVESTIGATIONS PROGRAM

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 93 contacts, initiated 5 cases, and closed 8 cases. The investigations resulted in one resignation, one retirement, two suspensions, \$118,183 in investigative recoveries, two removals of contractor employees, and three referrals to the Department of Justice.*

Case Workload		Contacts Processed	
Open (4/1/2007)	12	Received	93
Initiated	5	Initiated Investigation	2
Closed	8	Opened Case -- Referred to Agency	0
Open (9/30/2007)	9	Non-Investigative Disposition	91

- Mail Fraud.** As previously reported, OIG initiated this case after receiving information that the subject may have engaged in mail fraud by using the U.S. Mail to send fraudulent documents to a third party. The documents involved providing information regarding the subject's position with the Agency. We referred our investigative findings to the local U.S. Attorney's Office. During this reporting period, the U.S. Attorney's Office and the subject entered into an agreement for the subject's resignation in lieu of prosecution. (OIG-I-398)

- Attorney Misconduct.** As previously reported, OIG initiated this case after learning that an attorney copied the trial notes of opposing counsel without permission and then was instructed by two management-level attorneys to destroy the notes without notifying the opposing counsel or the administrative law judge. Our investigative efforts substantiated the allegation.

Because this allegation involved the obstruction of justice, we notified the local U.S. Attorney's Office.

Prosecution of the subjects was declined. During this reporting period, the subjects received disciplinary action that consisted of a 21-day suspension for one subject and a 14-day suspension for another. A third subject agreed to retire in lieu of discipline. The Agency also forwarded the OIG investigative report to the appropriate disciplinary authorities for attorney misconduct. (OIG-I-400)

- **Contractor Internet Misuse.**

The OIG initiated two investigations of contract personnel for misusing the Agency's Internet access. During a routine review of the Agency's Internet firewall logs, we found evidence that the Agency was charged for services during the time when the contract employees were using the Agency's Internet access to view sexually explicit material. After seizing the hard drives from the Government computers that were assigned to the contract employees, we substantiated the allegations.

One contractor removed the employee. The Agency and the contractor reached a

settlement that provided a \$14,096 refund. The Agency also terminated the contract, an action that resulted in a savings of \$101,230. (OIG-I-404)

At the Agency's request, the second contractor removed the employee. The Agency and the contractor reached a settlement that provided a \$2,857 refund. (OIG-I-401)

- **Misuse of the Internet.** OIG initiated this case after proactive review of the Agency's Internet firewall logs. Our review of those logs provided evidence to support an allegation that the subject was using official time and Agency resources to engage in personal financial investment activity. The subject admitted that he used official time and the Agency's Internet access to trade and monitor stock investments.

After we issued our report, the subject received informal counseling regarding the proper use of official time and the Agency Internet access. (OIG-I-404)

- **Travel Card Misuse.** OIG initiated this case after the Chief, Finance Branch, reviewed the transactions for the CitiBank Travel Card and found improper charges by the subject. When the Chief, Finance Branch, asked about the charges, the subject provided a misleading statement. Our investigative efforts identified additional charges that were not related to official travel. When interviewed, the subject admitted that he engaged in this misconduct. Agency managers are considering disciplinary action. (OIG-I-402)

- **Altering Evidence.** OIG initiated this investigation after receiving a report that the subject interfered with an unfair labor practice (ULP) investigation by altering e-mail messages that she received from a party involved in the ULP investigation. The e-mail messages were relevant to a pending ULP case and copies had been requested by an Agency attorney. The subject admitted that she engaged in this misconduct. Because the subject's conduct violated Federal statutes regarding the obstruction

of justice and false statements, we referred this matter to the U.S. Attorney's Office which declined prosecution. Agency managers are currently considering disciplinary action. (OIG-I-407)

- **Obstruction of Justice.** OIG initiated an investigation of an employee who failed to process litigation material related to the Agency's cases pending in the circuit courts. The U.S. Attorney's Office declined prosecution. We are continuing our investigative efforts as an administrative matter. (OIG-I-411)

- **Fraud.** OIG initiated an investigation of two employees who were suspected of creating fraudulent earnings and leave statements for themselves and third parties who submitted them with an application for housing benefits for low income individuals. The U.S. Attorney's Office declined prosecution. We are continuing our investigative efforts as an administrative matter. (OIG-I-412)

- **Prohibited Personnel Practice.**

OIG referred an allegation to the U.S. Office of Special Counsel after receiving a Hotline complaint alleging that a person selected for a position received an unauthorized preference in violation of 5 U.S.C. § 2302(b)(6).

The allegation was that a manipulation of the competitive process ensured the selection of an individual who was not originally found to be on the best qualified list. (OIG-I-410)

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 Regional Office; local, state, or Federal agency; or private resource to provide assistance.

During this reporting period, OIG received 93 hotline contacts, of which 48 were telephone calls and 45 were in writing.

LEGISLATION, REGULATIONS, AND POLICY

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 four pieces of legislation.*

Legislation

We reviewed the following legislation and provided input when appropriate.

S. 1723, Improving Government

Accountability Act - This legislation would amend the IG Act to allow an Inspector General to be removed from office prior to the expiration of his or her term only for certain reasons and would establish the term of office as 7 years. It would require the appointment of a Counsel to the Inspector General for each office. The legislation would authorize an Inspector General to annually transmit an appropriation estimate and request to the Director of OMB and to the appropriate congressional committees. It establishes a Council of the Inspectors General. The legislation considers each OIG to be a separate Federal agency and would allow designated federal entities to request law enforcement authority. It

would designate the pay level for Presidential appointed Inspectors General as Executive Level III and would require other Inspectors General to be at a pay rate that is comparable to a majority of the agency's senior staff. It would also prohibit cash awards. We continue to monitor the progress of two other related bills, S. 680 and H.R. 928, both of which contain similar changes to the IG Act and were discussed in a prior report.

S. 969, Re-empowerment of Skilled and Professional Employees and Construction Tradesworkers Act

"RESPECT Act" – This legislation would amend the NLRA to alter the definition of "supervisor" by requiring that an employee engage in supervisory duties a "majority of the individual's worktime" and would delete "assign" and "responsibly to direct them" from the list of supervisory duties.

S. 1570 and H.R. 2670, Truth in Employment Act of 2007 – This legislation would amend section (8)(a) of the NLRA to ensure that the subsection would not be construed as requiring an employer to employ any person who seeks or has sought employment in furtherance of other employment or agency status. The stated purpose of this legislation is to alleviate pressure on employers to hire individuals who seek or gain employment in order to disrupt the workplace or otherwise inflict economic harm.

H.R. 1822, Workplace Representation Integrity Act – This legislation would amend the NLRA to require attestation and proof of citizenship or lawful residency from employees seeking labor representation by way of a process other than through a secret ballot election.

Testimony

The Inspector General submitted a statement for a hearing conducted by the U.S. Senate Homeland Security and Governmental Affairs Committee. The purpose of the hearing was to gather information regarding strengthening the role of the Federal Inspectors General. The statement included comments on removal for cause and term appointments; direct budget submissions; Inspector General qualifications; requirements for notice to Congress for removal of an Inspector General; and supervision, pay, and awards.

Regulations

The Counsel to the Inspector General is an advisory member of the Agency's Rules Revision Committee that develops changes to the Agency's procedural regulations.

LIAISON ACTIVITIES

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 became a member of the Legislative Committee in February 2007.

The Assistant Inspector General for Audits, or designated auditors, participated in the Federal Audit Executives Council, Financial Statement Audit Network, and the Interagency Investigative Data Mining Working Group.

The Counsel participated in the Council of Counsels to Inspectors General (CCIG). The Counsel also participated in a working group of the CCIG that developed an analysis of unique legal issues encountered by OIG investigators. The legal analysis was requested by instructors from the Federal Law Enforcement Training Center.

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 (GAO), with a view toward avoiding duplication and ensuring effective coordination and cooperation. One review of NLRB is currently ongoing.

At the August 28, 2007, ECIE meeting, GAO announced that they were planning to evaluate the governance structures at designated federal entities and the inspectors general's roles and reporting relationships within the governance

structures. This evaluation was requested by Senator Charles Grassley. Official notifications were subsequently sent to the Chairman and General Counsel.

INFORMATION REQUIRED BY THE ACT

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 been completed on all significant recommendations that were described in the previous semiannual reports.

- (4) Three cases were referred to prosecutorial authorities. 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 19.

- (8), (9) No audit reports issued during this period had a recommendation on questioned costs. One audit report 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. On page 8 of this report, we discuss a revised management decision with which we disagree.

- (12) There were no significant management decisions with which I am in disagreement.

AUDIT REPORTS BY SUBJECT MATTER

<u>Report Title and Number</u>	<u>Questioned Costs</u>	<u>Unsupported Costs</u>	<u>Ineligible Costs</u>	<u>Funds To Be Put To Better Use</u>
ADMINISTRATION				
Continuity of Operations OIG-AMR-55-07-03	0	0	0	0
Health Services OIG-AMR-56-07-04	0	0	0	\$40,239

Table 1**REPORTS WITH QUESTIONED COSTS**

	<u>Number of Reports</u>	<u>Dollar Value</u>	
		<u>Questioned Costs</u>	<u>Unsupported Costs</u>
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

	<u>Number of Reports</u>	<u>Funds Be Put To Better Use</u>
A. For which no management decision has been made by the commencement of the period	1	\$342,000
B. Which were issued during the reporting period	1	\$40,239
Subtotals (A+B)	2	\$382,239
C. For which a management decision was made during the reporting period	0	0
(i) Dollar value of recommendations that were agreed to by management	1	\$40,239
(ii) Dollar value of recommendations that were not agreed to by management	1	\$342,000
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

*Every employee is the
guardian of integrity.*



**OIG Hotline
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